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REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS

TO THE

SECRETARY OF WAR, THE GOVERNOR-GENERAL OF
THE PHILIPPINE ISLANDS, AND THE MEMBERS
OF THE PHILIPPINE LEGISLATURE

PART I

PERTAINING TO THE
FISCAL AFFAIRS OF THE INSULAR
GOVERNMENT AND THE CITY OF MANILA

FOR THE

FISCAL YEAR ENDED JUNE 30, 1907



MANILA
BUREAU OF PRINTING
1908

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REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

PART I.

MANILA, *March 28, 1908.*

SIRS: Complying with the requirements of existing law, I have the honor to submit this the seventh annual report of the fiscal affairs of the Government and its political subdivisions for the fiscal year ended June 30, 1907, consisting of the following:

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- (2) Abstract of unexpended balances of appropriations, miscellaneous expenses, page 9.
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- (4) Abstract of unexpended balances of appropriations, public works from Insular revenues, page 10.
- (5) Abstract of unexpended balances of appropriations of self-sustaining Bureaus and funds, stated separately for the reason that their transactions do not affect the available surplus, except as noted, page 11.
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REVENUE FROM TAXATION.

The income from taxation collected by this Government and its political subdivisions during the fiscal year was as follows:

Insular Government	₱22,013,257.81
Provincial governments	2,579,262.48
City of Manila.....	1,802,281.05
Municipal governments	4,089,861.36
Total	30,484,662.70

Or, according to the census of 1903, the sum of ₱3.99 (\$1.995, United States currency) per capita for each inhabitant of the Islands.

FISCAL AFFAIRS OF THE PROVINCES AND MUNICIPALITIES.

As these are contained in detail in Part II of this report, only a summary thereof is included in this Part (p. 55).

THE BALANCE SHEET OF THE INSULAR GOVERNMENT.

In this report the balances in the hands of collecting officers are brought into the available surplus account, and all of the so-called statistical accounts have been brought into balance with the cash accounts, following the usual commercial practice in that respect.

CURRENT ASSETS.

Under the system of accounting in vogue in this office up to and at the close of this fiscal year, only the current assets represented by loans and advances to provinces and the current account of the city of Manila have been brought into the accounts, and this system was necessarily followed in the preparation of this report, but in order to present the accounts of funds, the proceeds of bond issues, in a manner intelligible to a layman, the assets represented by the expenditures therefrom have been brought into account.

In the ensuing year so far as possible the current assets represented by unexpended supplies in the storehouses and material yards of the various Bureaus and Offices of the Government will be brought into the accounts as well as the equipment of the Government, commonly known as nonexpendable property. In a few instances where the money value of stores was accurately known in this office, the information is contained in a footnote to the account. The value of the Government's property will be carried into the principal or capital account and shown on the assets side of the balance sheet in reasonable detail. To this account has been credited the amount of loans and current accounts and premiums on public works and permanent improvement bonds. The current account balance of the city of Manila, heretofore carried as available for appropriation, has also been carried to this account.

A concise summary of the transactions of the year affecting the Surplus will be found on page 35 of this report.

REPORT OF THE AUDITOR

SCHEDULE A.

THE BALANCE SHEET OF THE INSULAR GOVERNMENT AT THE CLOSE OF BUSINESS.

ASSETS.

June 30, 1906.

June 30, 1907.

	June 30, 1907.	June 30, 1906.
Cash in the Treasury and depositories.....	₱50,117,681.94	₱45,122,814.29
Cash in the hands of collecting and disbursing officers	2,465,673.69	₱52,583,355.63
Real estate, friar lands (purchased from proceeds bond issue)	13,903,257.21	2,038,473.98
Permanent improvements (constructed from proceeds bond issue)	5,475,634.44	13,895,007.18
Current assets:		4,550,859.43
Loans and advances to provinces	654,304.99	471,409.22
City of Manila, account-current	454,378.28	947,516.19
Due from United States mints (gold-standard fund)	4,039,573.34	5,148,256.61
Total	77,110,503.89	67,026,080.29
LIABILITIES.		
Bonded debt:		
Gold standard-fund certificates	2,000,000.00	3,000,000.00
Friar-lands bonds	14,000,000.00	14,000,000.00
Public works and permanent improvements bonds	7,000,000.00	7,000,000.00
Silver certificates outstanding	21,540,708.00	14,410,000.00
Depository funds	7,912,526.00	11,218,498.70

Sinking fund to retire friar-lands bonds	711,901.53	1,273,698.28
Refundable export duties	831,048.66	815,914.48
Provincial and municipal internal revenue (undis- tributed)		
Money-order funds	508,789.41	596,266.46
Postal Savings Bank funds	585,025.02	1,252,779.64
Constabulary pension fund	510,081.64	
Gold-standard fund	101,681.18	81,037.98
Mints account	720,629.55	
	4,039,573.34	5,789,267.92
Less bonded debt (supra)	4,760,202.89	
	2,000,000.00	3,000,000.00
Congressional relief fund	296,335.90	2,789,267.92
Interest accrued and unpaid	464,766.67	485,895.06
Miscellaneous trust funds (see p. 45)	63,125.23	30,871.73
City of Manila:		
Revenue account		10,084.76
Appropriation account	183,546.77	172,011.22
Sewers and waterworks fund	3,709,449.60	1,590,417.23
Sewers and waterworks sinking fund	80,592.44	
Luneta Extension loan	40,970.89	89,979.92
Warrants outstanding		1,862,493.13
Principal account	278,272.91	96,251.77
Surplus:	1,640,043.18	1,942,035.29
Appropriated		
Available for appropriation	11,891,435.97	4,642,114.94
		1,528,954.91
Total	77,110,503.89	6,171,069.85
		67,026,080.29

REPORT OF THE AUDITOR

SCHEDULE A (1).

Abstract of unexpended balances of appropriations, Bureaus and Offices.

[NOTE.—Items in parentheses indicate overdrawn appropriation or balance due officers, as the case may be.]

	Treasury.	Other officers.	Total.
Executive Department:			
Philippine Commission		₱3,638.88	₱3,638.88
The Executive	₱2,083.32	3,183.93	5,267.25
Executive Bureau	(5,232.52)	(2,135.62)	(7,368.14)
Bureau of Civil Service.....	(125.96)	185.38	59.42
Bureau of Audits	3,506.83	(2,302.59)	1,204.24
Department of the Interior:			
Bureau of Health	159,134.74	56,134.17	215,268.91
Bureau of Quarantine Service	38,197.43	1,158.42	39,355.85
Weather Bureau	2,000.74	1,076.00	3,076.74
Bureau of Forestry	410.84	1,418.98	1,829.82
Bureau of Science	57,867.00	1,539.18	59,406.18
Bureau of Lands	101,515.89	(7,094.44)	94,421.45
Bureau of Agriculture	(15,023.52)	3,076.37	(11,947.15)
Philippine Medical School	2,750.51		2,750.51
Department of Commerce and Police:			
Bureau of Constabulary	57,326.80	202,646.91	259,973.71
Bureau of Posts	(1,559.04)	57,886.50	56,327.46
Bureau of Navigation	147,943.70	1,247.02	149,190.72
Bureau of Navigation, Light-House Service	39,346.79	(1,834.85)	37,511.94
Bureau of Coast and Geodetic Survey..	14,260.97	5,365.41	19,626.38
Office of the Supervising Railway Expert	13,065.86	9,094.16	22,160.02
Bureau of Public Works	69,872.93	(14,274.15)	55,598.78
Department of Finance and Justice:			
Bureau of the Treasury	6,130.50	1,697.18	7,827.68
Bureau of Justice	22,770.49	8,539.17	31,309.66
Bureau of Internal Revenue	55,633.25	17,554.37	73,187.62
Bureau of Customs	52,781.44	44,260.76	97,042.20
Department of Public Instruction:			
Bureau of Education	(148,922.96)	55,483.95	(93,439.01)
Bureau of Prisons, prison division....	25,704.97	6,103.95	31,808.92
The Judiciary	24,421.98	(7,774.44)	16,647.54
Total	725,862.98	445,874.60	1,171,737.58

SCHEDULE A (2).

Abstract of unexpended balances of appropriations, miscellaneous expenses and fixed charges.

	Treasury.	Other officers.	Total.
Fidelity-bond premiums	P42,699.43	P201.94	P42,901.37
General purposes	167,155.34	21,254.86	188,410.20
Insular salary and expense fund.....		408.82	408.82
Payments to contract steamships.....	98,017.11		98,017.11
Pay of Cavite police	2,076.68	360.01	2,436.69
Collecting lepers for Culion colony.....	649.78	736.59	1,386.37
Exposition Board	6,147.44	1,718.36	7,865.80
Extra compensation of Treasury examiners.....	2.00		2.00
Aid to Economic Association	180.00		180.00
Benguet improvements		218.02	218.02
Payments to Sultan of Sulu et al.....		275.17	275.17
Sales of rice, Act No. 495.....		1,124.87	1,124.87
Relief of Blas Cabrera et al.....		500.00	500.00
San Jose litigation	1,876.27		1,876.27
Registration of property, Cebu.....	200.00		200.00
Gift to inhabitants of Kalinga.....	500.00		500.00
Gift to inhabitants of Apayo.....	500.00		500.00
Extra compensation to accountants (counting mutilated money)	200.00		200.00
Payment to Governor Curry.....	850.00		850.00
Payment to R. F. Santos.....	4,357.00		4,357.00
Interest on public works and permanent improvement bonds	(30,000.00)		(30,000.00)
Total	295,411.05	26,798.64	322,209.69

SCHEDULE A (3).

Abstract of unexpended balances of appropriations, aid to provinces.

Province of—	Treasury.	Other officers.	Total.
Bulacan	P2,334.45		P2,334.45
Cebu—			
Act No. 1614	1,800.00		1,800.00
Act No. 1660	3,000.00		3,000.00
Leyte	7,500.00		7,500.00
Samar	7,196.06		7,196.06
Total	21,830.51		21,830.51

SCHEDULE A (4).

Abstract of unexpended balances of appropriations, public works from Insular revenues.

[NOTE.—Items in parentheses indicate balances due officers.]

	Treasury.	Other officers.	Total.
Purchase of settlers' rights at Iwahig.....		P72.00	P72.00
Construction of schoolhouses:			
Act No. 1580	P264,500.00	26,066.17	290,566.17
Act No. 1662		2,000.00	2,000.00
Buildings and structures at Culion leper colony	4,999.01		4,999.01
Construction and equipment of San Lazaro insane hospital	31,767.05	3,987.55	35,754.60
Construction of hospital at Bilibid Prison..	66,000.00	25,000.00	91,000.00
Construction of Governor-General's residence at Baguio	20,000.00	6,773.80	26,773.80
Construction of light-houses:			
Act No. 1662	73,105.41	4,283.52	77,388.93
Act No. 1246	9,907.27		9,907.27
Construction of roads and bridges, Act No. 1	18,588.40	2,050.07	20,638.47
Construction of Pasig River walls, Act No. 669	40,593.19		40,593.19
Construction of abutments for wharves, Manila	7,500.00	4,007.75	11,507.75
Clearance of Bayabas and Norzagaray Rivers	5,184.30		5,184.30
Post-office wharf, Manila.....	887.80	(856.26)	31.54
Dredging Cagayan River.....	5,754.86	(1,008.67)	4,746.19
Cuyo wharf		75.71	75.71
Anchors and buoys.....		4,677.28	4,677.28
Completion of Luneta Extension fill	27,840.00	15,188.75	43,028.75
Retaining walls, Luneta Extension.....	10,000.00	(3,207.70)	6,792.30
Investigation of harbor improvements.....	376.71	957.50	1,334.21
Construction water supply at Culion.....	2,280.12		2,280.12
Retaining walls at Malacañan.....	15,000.00		15,000.00
Construction Constabulary barracks and quarters	93,500.00	6,500.00	100,000.00
Cebu wharf	1,000.00		1,000.00
Construction Cebu-Toledo trail		5,000.00	5,000.00
Construction Pagbilao-Atimonan road.....	120,000.00		120,000.00
Construction Taytay-Antipolo road		5,000.00	5,000.00
Artesian wells	37,000.00		37,000.00
Assay office, Bureau of Science.....	1,965.00		1,965.00
High-school building, Bacolod	3,000.00		3,000.00
Vault for Court of Land Registration.....	2,400.00		2,400.00
Construction of immigration station.....	10,000.00		10,000.00
Construction of dairy barn, Alabang	6,600.00		6,600.00
Construction of Baguio Hospital.....	50,000.00		50,000.00
Construction of Sibul Springs road.....	43,000.00		43,000.00
Restoration Magallanes Monument at Ilaclan, Cebu	1,850.00		1,850.00
Sewer system at Bilibid Prison.....	20,000.00		20,000.00
Sanitary beds at Bilibid Prison.....	20,000.00		20,000.00
Grading grounds, Bureau of Science.....	4,060.00		4,060.00
Improvements of the port of Manila	14,717.48	4,614.56	19,332.04
Total	1,033,376.60	111,182.03	1,144,558.63

SCHEDULE A (5).

Abstract of unexpended balances of appropriations, self-sustaining Bureaus and funds.

[NOTE.—Items in parentheses indicate overdrawn appropriation or balance due officers, as the case may be.]

	Treasury.	Other officers.	Total.
Commissary stores (Bureau of Constabulary)	₱221,153.87	₱10,899.94	₱232,053.81
Marine railway and repair shop (Bureau of Navigation)	64,354.23	(700.54)	63,653.69
Baguio townsite improvements (Bureau of Public Works)	(2,304.99)	2,596.94	291.95
Coal-supply fund (Bureau of Customs)....	(2,329.87)	443.70	(1,886.17)
Proceeds of opium license (Bureau of Health)	571,293.17	20,021.18	591,314.35
Arrastre plant, Manila (Bureau of Customs)	5,488.68	81,410.88	86,899.56
Bureau of Supply (division of supplies)..	1,062,194.33	207,683.88	1,269,878.21
Bureau of Supply (division of cold stores)	91.45	7,402.40	7,493.85
Bureau of Printing	153,706.75	3,835.19	157,541.94
Bureau of Prisons (industrial division)....	85,946.29	5,806.99	91,753.28
American Circulating Library (Bureau of Education)	382.60	(106.19)	276.41
Total	2,159,976.51	339,294.37	2,499,270.88

SCHEDULE A (6).

Abstract of unexpended balances of appropriations, public works and permanent improvement fund (bond issue).

[NOTE.—Items in parentheses indicate balance due officer.]

	Treasury.	Other officers.	Total.
Puerto Princesa causeway		₱4,458.13	₱4,458.13
Wright-Taft road		2.23	2.23
Manila Harbor and Pasig River	₱921,913.14	43,639.73	965,552.87
Improvements:			
Port of Cebu	625,183.44	61,962.92	687,146.36
Port of Iloilo	170,088.04	7,900.50	177,988.54
Light-house construction	4,973.41		4,973.41
Improvement of Engineer Island	7,263.55	1,180.40	8,443.95
Marine railway and repair shops	13.69		13.69
Bilibid improvements	17,079.69		17,079.69
Benguet improvements	357.65		357.65
Quarantine station, Cebu	1,033.96	84.75	1,118.71
Miscellaneous public works	63,929.38	742.35	64,671.73
Maintaining survey parties	580.20	(192.90)	387.30
Unappropriated	220,274.00		220,274.00
Total	2,032,690.15	119,778.11	2,152,468.26

SCHEDULE A (7).

Abstract of unexpended balances of appropriations, Congressional relief fund.

[NOTE.—Items in parentheses indicate balance due officers.]

	Treasury.	Other officers.	Total.
Pasacao-Nueva Caceres road	P29.14	.....	P29.14
Pagbilao-Atimonan road	398.00	P1,897.79	2,295.79
Capas-O'Donnell Iba road .....	.....	5.35	5.35
Bay-Tiaong road .....	.....	652.90	652.90
Magdalena-Santa Cruz road .....	.....	162.30	162.30
Lucena-Sariaya road	8,697.31	3,518.60	12,215.91
Calamba-Los Baños road	192.24	.....	192.24
Construction of school buildings	57,900.81	.....	57,900.81
Purchase of farm animals	29,891.75	10,676.98	40,568.73
Cebu-Toledo road	174.01	2,557.05	2,731.06
Purchase of serum cattle	6,074.69	.....	6,074.69
Sale and care of carabaos	5,389.21	(2,244.88)	3,144.33
Relief of inhabitants of Lumbang	250.00	.....	250.00
Relief of inhabitants of Batanes	282.00	1.75	283.75
Banged improvements	4.50	.....	4.50
Relief of Bay fire sufferers	350.00	.....	350.00
Locust boards	2,745.00	.....	2,745.00
Benguet improvements	66.67	.....	66.67
Relief of Iloilo fire sufferers	10,000.00	.....	10,000.00
Relief of families of volunteers, Dagami, Leyte .....	.....	140.00	140.00
Construction Tarlac dike	19,000.00	.....	19,000.00
Relief of inhabitants of Imus, Cavite.....	500.00	.....	500.00
Subject to resolution	27,093.82	.....	27,093.82
Unappropriated	109,928.91	.....	109,928.91
Total	278,968.06	17,367.84	296,335.90

SCHEDULE A (8).

Abstract of miscellaneous liabilities of the Government.

	Treasury.	Other officers.	Total.
Gold-standard fund	P524,053.03	P145,876.45	P669,929.48
Local currency account	50,700.07	.....	50,700.07
Friar-lands fund	706,737.68	5,163.85	711,901.53
Extra services of employes (Bureau of Customs)	1,774.58	1,152.59	2,927.17
Services of officers in bonded ware- houses (Bureau of Customs).....	283.85	10.00	293.85
Invalid money orders (Bureau of Posts)	4,094.28	.....	4,094.28
Surplus on auction sales (Bureau of Customs)	1,010.06	.....	1,010.06
Refundable export duties (Bureau of Customs)	809,881.10	21,167.56	831,048.66
Official checks outstanding	10,244.52	.....	10,244.52
Assurance fund (Act No. 496).....	20,882.37	248.98	21,131.35
Provincial and municipal internal revenue (undistributed)	506,627.61	2,161.80	508,789.41
Pension and retirement fund (Bureau of Constabulary)	98,998.60	2,682.58	101,681.18
Money-order fund (Bureau of Posts).....	424,820.24	160,204.78	585,025.02
Postal Savings Bank fund (Bureau of Posts)	495,000.00	15,081.64	510,081.64
Silver certificates redemption fund.....	21,540,708.00	.....	21,540,708.00
Province of Capiz, school fund.....	22,000.00	.....	22,000.00
Depository funds	7,912,526.00	.....	7,912,526.00
Trust fund:			
Schulz	990.00	.....	990.00
Blair	434.00	.....	434.00
Interest accrued and unpaid	136,666.67	328,100.00	464,766.67
Total	33,268,432.66	681,850.23	33,950,282.89

SCHEDULE A (9).

Abstract of unexpended balances of appropriations and liabilities on account of the city of Manila.

[NOTE.—Items in parentheses indicate overdrawn appropriations or balances due officers, as the case may be.]

	Treasury.	Other officers.	Total.
Municipal Board	P988.14	P(442.93)	P545.21
Law department	6,832.90	(397.31)	6,435.59
Fire department	14,574.11	(566.97)	14,007.14
Police department	38,329.49	4,263.89	42,593.38
City schools	25,902.52	(172.80)	25,729.72
Assessments and collections	9,732.23	.....	9,732.23
Engineering and public works	33,596.04	(547.52)	33,048.52
Sanitation and transportation.....	16,330.66	(1,107.57)	15,223.09
Public works:			
Widening streets	41,298.56	.....	41,298.56
Vault in city hall	1,600.00	.....	1,600.00
Fixed charges: Interest on sewer and waterworks bonds	(6,666.67)	.....	(6,666.67)
Public works from bond issues:			
Sewer and waterworks construction..	3,449,765.39	259,684.21	3,709,449.60
Luneta Extension loan	40,970.89	.....	40,970.89
Sewer and waterworks bonds sinking fund	79,796.66	795.78	80,592.44
Total	3,753,050.92	261,508.78	4,014,559.70

SCHEDULE A (10).

RECAPITULATION OF CASH BALANCES.

	Treasury.	Other officers.	Total.
Bureaus and Offices.....	P725,862.98	P445,874.60	P1,171,737.58
Miscellaneous expenses and fixed charges	295,411.05	26,798.64	322,209.69
Aid to provinces	21,830.51	.....	21,830.51
Public works from Insular revenues.....	1,033,376.60	111,182.03	1,144,558.63
Self-sustaining Bureaus and funds	2,159,976.51	339,294.37	2,499,270.88
Subtotal	4,236,457.65	923,149.64	5,159,607.29
Public works and permanent improvement fund	2,032,690.15	119,778.11	2,152,468.26
Congressional relief fund	278,968.06	17,367.84	296,335.90
Miscellaneous liabilities of the Government	33,268,432.66	681,850.23	33,950,282.89
The city of Manila	3,753,050.92	261,508.78	4,014,559.70
Outstanding warrants	278,272.91	.....	278,272.91
Surplus available for appropriation	6,269,809.59	462,019.09	6,731,828.68
Total	50,117,681.94	2,465,673.69	52,583,355.63

SCHEDULE B.

STATEMENT OF INCOME AND EXPENDITURES OF THE INSULAR GOVERNMENT, FISCAL YEAR ENDED JUNE 30, 1907.

INCOME (1).

From taxation:

Customs—

Import duties—

Manila	Manila	Fiscal year 1907.	Fiscal year 1908.	Increase.	Decrease.
Iloilo	Manila		₱10,005,221.47	₱771,145.72	
Cebu	Iloilo		906,142.20	11,297.68	
Minor ports	Cebu		868,048.18	285,999.88	
	Minor ports		7,364.10	1,218.82	

₱12,856,438.05

Export duties—

Manila	Manila		1,095,471.24	73,962.34	
Iloilo	Iloilo		95,280.02	2,500.10	
Cebu	Cebu		167,087.92		₱5,101.80

1,429,199.82

Immigration dues—

Manila	Manila		35,788.00	204.00	
Iloilo	Iloilo		1,088.00	228.00	
Cebu	Cebu		672.00	124.00	
Minor ports	Minor ports		80.00		44.00

38,140.00

Tonnage dues—

Manila	Manila		79,713.52		62,759.84
Iloilo	Iloilo		2,902.92		2,053.50
Cebu	Cebu		13,998.91		11,691.53
Minor ports	Minor ports		45.83		39.86

20,116.45

Wharfage—

Manila	Manila		274,823.88		17,365.02
Iloilo	Iloilo		145,702.22	6,877.94	
Cebu	Cebu		51,347.68	2,564.11	
Minor ports	Minor ports		313.04		63.18

464,200.67

Licenses—

Manila	Manila		85,736.73		10,410.05
Iloilo	Iloilo		7,155.82		663.48

Cebu	7,626.05	5,998.24	1,627.81	517.69
Minor ports	40.56	568.25		
Sales of stamps—		89,485.63		
Manila	46,790.00			
Iloilo	7,791.80	46,658.00	132.00	
Cebu	5,300.00	6,825.00	966.00	
Minor ports	1,010.80	4,835.82	464.18	
		9,312.91		8,302.11
Duties collected on Philippine products in the United States		60,892.60		
		1,633,974.06	799,021.66	
Total customs revenue		14,753,125.10	1,958,334.24	119,012.06
Internal revenue (proportion pertaining to the Insular Government)—				
Receipts by provinces:				
City of Manila	3,684,020.44	3,460,600.92	223,419.52	
Albay	89,592.69	109,732.54		20,139.85
Ambos Camarines	80,455.37	92,682.95		12,227.58
Antique	2,904.74	2,386.42	518.32	
Bataan	15,103.96	16,823.69		1,719.73
Batangas	19,113.60	19,920.00		806.40
Benguet	2,987.66	2,429.03	558.63	
Bohol	5,488.18	7,220.54		1,732.36
Bulacan	281,413.00	242,398.22	39,014.78	
Cagayan	50,439.79	55,312.74		4,872.95
Capiz	19,012.04	13,020.50	5,991.54	
Cavite	17,918.75	17,226.40	692.35	
Cebu	103,049.58	98,634.57	4,415.01	
Ilocos Norte	7,647.99	9,083.59		1,435.60
Ilocos Sur	39,644.28	46,894.87		7,250.59
Iloilo	84,372.96	99,602.84		15,229.88
Isabela	13,404.91	11,137.47	2,267.44	
La Laguna	43,665.91	54,930.38		
La Union	10,861.71	11,670.05		11,264.47
Lepanto-Bontoc	620.73	304.58		808.34
Leyte	99,388.03	84,200.19	316.15	
Mindoro	4,972.41	4,115.17	15,187.84	
Misamis	21,407.30	25,646.59	857.24	4,239.29

SCHEDULE B—Continued.

STATEMENT OF INCOME AND EXPENDITURES OF THE INSULAR GOVERNMENT, ETC.—Continued.

INCOME (1)—Continued.		Fiscal year 1907.		Fiscal year 1906.		Increase.		Decrease.	
From taxation—Continued.									
Internal revenue (proportion pertaining to the Insular Government)—Continued.									
Receipts by provinces—Continued.									
Moro	₱58,003.77			₱52,944.90		₱5,058.87			₱361.12
Nueva Ecija	12,158.99			12,520.11					
Nueva Vizcaya	1,345.84			605.05		740.79			10,308.34
Occidental Negros	23,159.35			33,467.69					1,779.02
Oriental Negros	7,700.16			9,479.18					
Palawan	4,208.91			2,632.85		1,576.06			
Pampanga	162,278.04			130,806.98					
Pangasinan	124,405.08			158,513.95		31,471.06			34,108.87
Rizal	33,403.00			38,471.17					5,068.17
Romblon	7,227.35			9,552.85					2,325.50
Samar	56,962.48			41,838.13		15,124.35			3,002.42
Sorsogon	52,444.80			55,447.22					
Surigao	26,826.12			24,041.06		2,785.06			
Tarlac	37,024.05			35,408.32		1,615.73			
Tayabas	56,054.61			31,550.86		24,503.75			
Zambales	8,460.66			7,536.15		924.51			
		₱5,369,149.24		5,130,790.72		377,039.00		138,680.48	
Franchises									
Other income :		51,661.29		104,388.24				52,726.95	
Interest on deposits (of this amount ₱75,532.76 pertained to prior fiscal years)	357,505.44			417,637.12				60,131.68	
Profit on operation of Insular Ice Plant	332,313.55			444,573.86				112,260.31	
Sales and rents of public lands	71,259.43			51,443.75		19,815.68			
"Don Juan," seized silver	8,421.68			3,836.01		4,585.67			
Miscellaneous	1,756.64			101.05		1,655.59			
		771,256.74							
Total income		22,784,514.55		20,905,895.85		2,361,430.18		482,811.48	

SCHEDULE B (2).

EXPENDITURES.

[EXPLANATORY NOTE.—Items "Undistributed expenditures" represent inter-Bureau transactions where the vouchers were not received in this office until after the books for the fiscal year had been closed. Expenditures pertaining to prior fiscal years are included in the various classifications subheads.

EXECUTIVE DEPARTMENT.

Item.	Expenditures, 1907.	Receipts other than taxation, 1907.	Net expenditures chargeable to income, 1907.	Expenditures, 1906.	Receipts other than taxation, 1906.	Net expenditures chargeable to income, 1906.	Increase.	Decrease.
Philippine Commission :								
Administration—								
Salaries and wages.....	₱83,061.12							
Miscellaneous expenses....	34.92							
	<u>83,096.04</u>			₱83,096.04		₱77,501.01	₱5,595.03	
The Executive :								
Administration—Salaries and wages	<u>127,682.75</u>			127,682.75		104,500.00	23,182.75	
Executive Bureau :								
Administration—								
Salaries and wages.....	289,155.83							
Miscellaneous expenses....	149,072.90							
Maintenance	4,255.74							
Supplies	49,220.81							
Undistributed expenditures....	7,028.16							
(₱16,056.49, prior fiscal years included.)								
Fees for patents, copyrights, etc		₱10,941.46						
Passports and obsolete papers..		2,424.31						
Services and supplies.....		4,289.40						
	<u>498,733.44</u>	<u>17,655.17</u>		481,078.27	441,876.23	₱11,857.69	430,018.54	51,059.73

SCHEDULE B (2)—Continued.

EXPENDITURES—Continued.

EXECUTIVE DEPARTMENT—Continued.

Item.	Expenditures, 1907.	Receipts other than taxation, 1907.	Net expenditures chargeable to income, 1907.	Expenditures, 1906.	Receipts other than taxation, 1906.	Net expenditures chargeable to income, 1906.	Increase. Decrease.
Bureau of Civil Service:							
Administration—							
Salaries and wages.....	₱61,095.48						
Miscellaneous expenses....	3,551.02						
Maintenance	93.20						
Supplies	9,487.41						
Undistributed expenditures....	1,065.10						
(₱1,150.35, prior fiscal years included.)							
	<u>75,292.21</u>		₱75,292.21	₱73,874.29		₱73,874.29	₱1,417.92
Bureau of Audits:							
Administration—							
Salaries and wages.....	308,909.94						
Miscellaneous expenses....	26,458.89						
Maintenance	400.17						
Supplies	12,963.63						
Undistributed expenditures....	326.44						
(₱5,982.52, prior fiscal years included.)							
	<u>349,059.07</u>		349,059.07	315,926.80		315,926.80	33,132.27
	<u>1,133,863.51</u>	₱17,655.17	<u>1,116,208.34</u>	<u>1,013,678.33</u>	₱11,857.69	<u>1,001,820.64</u>	<u>114,387.70</u>
Total							

SCHEDULE B (3).

DEPARTMENT OF THE INTERIOR.

Bureau of Health :					
Permanent improvements.....	₱398.29				
Administration—					
Salaries and wages	416,030.45				
Miscellaneous expenses.....	211,393.90				
Maintenance	947.49				
Supplies	206,467.46				
Undistributed expenditures.....	16,513.24				
(₱25,709.78, prior fiscal					
years included.)					
Fees for registration of cer-					
tificates		₱1,604.00			
Subsistence of patients—					
Benguet		7,705.49			
Manila		18,571.85			
Miscellaneous services and					
supplies		10,316.87			
	851,750.83	38,198.21	₱813,552.62	₱867,095.56	₱804,219.38
				₱62,876.18	₱9,333.24
Bureau of Quarantine Service :					
Permanent improvements	5,323.50				
Administration—					
Salaries and wages	73,571.34				
Miscellaneous expenses.....	4,755.77				
Maintenance	9,592.04				
Supplies	23,178.86				
Undistributed expenditures.....	1,842.70				
(₱9,417.06, prior fiscal					
years included.)					
Subsistence and sales of water..		3,812.20			
Miscellaneous services and					
supplies		952.30			
	118,264.21	4,764.50	113,499.71	103,550.33	103,470.93
				79.40	10,028.78

SCHEDULE B (3)—Continued.

DEPARTMENT OF THE INTERIOR—Continued.

Item.	Expenditures, 1907.	Receipts other than taxation, 1907.	Net expenditures chargeable to income, 1907.	Expenditures, 1906.	Receipts other than taxation, 1906.	Net expenditures chargeable to income, 1906.	Increase.	Decrease.
Weather Bureau:								
Administration—								
Salaries and wages	₹69,438.99							
Miscellaneous expenses ..	15,582.15							
Maintenance	346.04							
Supplies	21,686.51							
Undistributed expenditures....	72.64							
(₹1,159.87, prior fiscal years included.)								
Miscellaneous services and supplies		₹64.40						
	<u>107,126.33</u>	<u>64.40</u>		₹91,609.97	₹108.00	₹91,501.97	₹15,559.96	
Bureau of Forestry:								
Administration—								
Salaries and wages	84,261.98							
Miscellaneous expenses ..	19,230.98							
Maintenance	421.30							
Supplies	5,727.83							
Undistributed expenditures....	94.24							
(₹4,531.17, prior fiscal years included.)								
	<u>109,736.33</u>			154,587.38	1,105.42	153,481.96		₹43,745.63

Bureau of Science:						
Permanent improvements	816.45					
Administration—						
Salaries and wages	206,839.23					
Miscellaneous expenses...	25,165.34					
Maintenance	2,794.02					
Supplies	93,322.42					
Undistributed expenditures.....	5,939.37					
(P28,832.09, prior fiscal years included.)						
Examinations, sales of serum, etc		9,510.37				
Miscellaneous services and supplies		47,327.91				
	334,876.83	56,838.28	278,038.55	276,230.08	46,199.10	230,030.98
						48,007.57
Bureau of Lands:						
Permanent improvements	212,060.49					
Administration—						
Salaries and wages.....	149,125.69					
Miscellaneous expenses ...	20,551.03					
Maintenance	12,414.61					
Supplies	49,849.26					
Undistributed expenditures.....	14,040.04					
(P38,801.76, prior fiscal years included.)						
Miscellaneous services and supplies		14,784.87				
	458,041.12	14,784.87	443,256.25	251,435.95	5,716.04	245,719.91
						197,536.34

SCHEDULE B (3)—Continued.

DEPARTMENT OF THE INTERIOR—Continued.

Item.	Expenditures, 1907.	Receipts other than taxation, 1907.	Net expenditures chargeable to income, 1907.	Expenditures, 1906.	Receipts other than taxation, 1906.	Net expenditures chargeable to income, 1906.	Increase.	Decrease.
Bureau of Agriculture:								
Permanent improvements	₱7,705.06							
Administration—								
Salaries and wages	166,907.79							
Miscellaneous expenses	37,391.03							
Maintenance	5,240.00							
Supplies	114,753.67							
Undistributed expenditures.....	15,185.71							
(₱11,338.52, prior fiscal years included.)								
Veterinary fees and sales of products		₱54,793.32						
Miscellaneous services and sup- plies		2,256.56						
	347,183.26	57,049.88	₱290,133.38	₱269,351.17	₱28,823.27	₱240,527.90	₱49,605.48	
Philippine Medical School:								
Undistributed expenditures	3,249.49		3,249.49				3,249.49	
Total	2,330,228.40	171,700.14	2,158,528.26	2,013,860.44	144,907.41	1,868,953.03	333,320.86	43,745.63

SCHEDULE B (4).

DEPARTMENT OF COMMERCE AND POLICE.

Bureau of Constabulary:	
Permanent improvements	82,802.27
Administration—	
Salaries and wages	1,964,416.34
Miscellaneous expenses	806,159.79

[illegible]

SCHEDULE B (4)—Continued.

DEPARTMENT OF COMMERCE AND POLICE—Continued.

Item.	Expenditures, 1907.	Receipts from taxation, 1907.	Net expenditures from chargeable to income, 1907.	Expenditures, 1906.	Receipts other than from taxation, 1906.	Net expenditures other than chargeable to income, 1906.	Increase. Decrease.
Bureau of Navigation :							
Permanent Improvements	₹5,212.06						
Administration—							
Salaries and wages	471,752.11						
Miscellaneous expenses	34,498.27						
Maintenance	63,852.65						
Supplies	401,434.89						
Undistributed expenditures.....	92,896.95						
(₹158,372.24, prior fiscal years included.)							
Services and supplies		₹495,164.37					
	1,069,446.93	495,164.37		₹1,078,336.53	₹193,258.32	₹885,078.21	₹310,795.65
Bureau of Navigation, Light-House Service :							
Permanent improvements	36,767.56						
Administration—							
Salaries and wages	119,009.05						
Miscellaneous expenses	183,442.77						
Maintenance	11,826.84						
Supplies	87,296.88						
Undistributed expenditures.....	10,276.33						
(₹16,526.33, prior fiscal years included.)							
	398,619.43			398,619.43	381,610.79	381,610.79	₹17,008.64
Bureau of Coast and Geodetic Survey :							
Permanent improvements	530.88						

Administration—					
Salaries and wages	113,888.71				
Miscellaneous expenses...	10,780.32				
Maintenance	20,173.82				
Supplies	35,521.87				
Undistributed expenditures.....	8,067.06				
(P18,824.83, prior fiscal years included.)					
	<u>188,962.66</u>	<u>188,962.66</u>	<u>162,912.67</u>	<u>91.00</u>	<u>26,140.99</u>
Office of the Supervising Railway Expert:					
Administration—					
Salaries and wages	49,870.12				
Miscellaneous expenses...	12,500.95				
Maintenance	15.57				
Supplies	5,281.96				
Undistributed expenditures.....	121.38				
(P7,209.38, prior fiscal years included.)					
	<u>67,789.98</u>	<u>67,789.98</u>			<u>67,789.98</u>
Bureau of Public Works:					
Permanent improvements	32,489.94				
Administration—					
Salaries and wages	358,921.51				
Miscellaneous expenses...	128,180.24				
Maintenance	138,525.35				
Supplies	93,225.23				
Undistributed expenditures.....	14,463.73				
(P24,008.26, prior fiscal years included.)					
Miscellaneous services and supplies					39,356.16
Purchase of supplies					98,553.61
	<u>765,806.00</u>	<u>627,896.23</u>	<u>535,448.66</u>	<u>35,810.81</u>	<u>128,258.38</u>
				<u>499,637.85</u>	

SCHEDULE B (4)—Continued.

DEPARTMENT OF COMMERCE AND POLICE—Continued.

Item.	Expenditures, 1907.	Receipts other than taxation, 1907.	Net expenditures chargeable to income, 1907.	Expenditures, 1906.	Receipts other than taxation, 1906.	Net expenditures chargeable to income, 1906.	Increase.	Decrease.
Office of the Consulting Architect: Administration—								
Salaries and wages.....	¥12,000.00							
Miscellaneous expenses...	264.54							
	<u>12,264.54</u>		¥12,264.54				¥12,264.54	
Bureau of Architecture:								
Expenses of prior fiscal years..	276.90		276.90				276.90	
Total	<u>6,931,537.15</u>	<u>¥1,418,412.28</u>	<u>5,513,124.87</u>	<u>¥6,830,478.58</u>	<u>¥775,212.09</u>	<u>¥6,055,266.49</u>	<u>383,958.30</u>	<u>¥926,099.92</u>

SCHEDULE B (5).

DEPARTMENT OF FINANCE AND JUSTICE.

Bureau of the Treasury:								
Administration—								
Salaries and wages.....	¥112,986.85							
Miscellaneous expenses...	11,614.65							
Maintenance	248.69							
Supplies	5,355.44							
Undistributed expenditures....	331.79							
(¥9,025.19, prior fiscal years included.)								
Sales of provincial books and forms		¥1,298.90						
	<u>130,537.42</u>	<u>1,298.90</u>	¥129,238.52	¥138,577.49	¥3,810.75	¥134,766.74		¥5,528.22

Bureau of Justice:					
Permanent Improvements.....	708.58				
Administration—					
Salaries and wages.....	130,538.16				
Miscellaneous expenses....	18,806.26				
Maintenance	231.73				
Supplies	14,509.61				
Undistributed expenditures.....	884.77				
(P\$28,750.73, prior fiscal years included.)					
Sale of Supreme Court Re-ports		91.00			
	<u>165,679.11</u>	<u>91.00</u>	<u>165,588.11</u>	<u>825,918.94</u>	<u>235,496.73</u>
Bureau of Internal Revenue:					
Administration—					
Salaries and wages.....	441,387.47				
Miscellaneous expenses....	96,118.29				
Maintenance	3,692.30				
Supplies	81,307.83				
Undistributed expenditures.....	7,854.26				
(P\$23,180.23, prior fiscal years included.)					
Reimbursement by city of Manila for services rendered in collection of the city's revenue		142,512.37			
	<u>630,360.15</u>	<u>142,512.37</u>	<u>487,847.78</u>	<u>431,053.10</u>	<u>P\$6,794.68</u>
Bureau of Customs:					
Permanent Improvements.....	1,469.59				
Administration—					
Salaries and wages.....	749,626.99				
Miscellaneous expenses....	46,119.88				
Maintenance	29,706.51				
Supplies	68,311.16				

SCHEDULE B (5) —Continued.

DEPARTMENT OF FINANCE AND JUSTICE—Continued.

Item.	Expenditures, 1907.	Receipts other than from taxation, 1907.	Net expenditures chargeable to income, 1907.	Expenditures, 1906.	Receipts other than from taxation, 1906.	Net expenditures chargeable to income, 1906.	Increase.	Decrease.
Undistributed expenditures..... (P44,807.30, prior fiscal years included.)	P6,526.48							
Receipts from—								
Sales of blank forms.....		P1,857.03						
Storage, labor, and dray- age		11,239.71						
Fines, penalties, and for- feitures		10,961.74						
Consular fees		598.00						
Miscellaneous fees.....		54,888.38						
Sales of rolls.....		360.00						
Hire of launches.....		14,143.37						
Miscellaneous services and supplies		25.16						
Services to Pilots' As- sociation (Cebu)		280.00						
Rents		600.00						
	901,760.61	94,953.39	P806,807.22	P931,235.69	P89,054.91	P842,180.78		P35,373.56
Total	1,828,337.29	238,855.66	1,589,481.63	2,326,785.22	328,362.39	1,998,422.83	P56,794.68	465,735.88

SCHEDULE B (6).

DEPARTMENT OF PUBLIC INSTRUCTION.

Bureau of Education :	
Permanent Improvements	P817.29
Administration—	
Salaries and wages.....	2,268,265.25
Miscellaneous expenses....	420,563.07

REPORT OF THE AUDITOR

SCHEDULE B (7).

THE JUDICIARY.

Item.	Expenditures, 1907.	Receipts other than taxation, 1907.	Net expenditures chargeable to income, 1907.	Expenditures, 1906.	Receipts other than taxation, 1906.	Net expenditures chargeable to income, 1906.	Increase. Decrease.
Administration—							
Salaries and wages.....	₱696,892.07						
Miscellaneous expenses.....	42,075.11						
Maintenance	643.45						
Supplies	22,342.07						
Undistributed expenditures.....	11,362.59						
(₱110.16, prior fiscal years included.)							
Receipts from fines, fees, and court costs		₱284,259.56					
Total	773,315.29	284,259.56	₱489,055.73	(a)	(a)	₱489,055.73	

a See Bureau of Justice.

SCHEDULE B (8).

MISCELLANEOUS EXPENDITURES.

Item.	Fiscal year 1907.	Fiscal year 1906.	Increase. Decrease.
Fidelity-bond premiums		₱23,933.17	
General purposes, miscellaneous expenses of personnel, etc.....		(72,710.59)	
Payments to contract steamships		121,340.69	
Pay of Cavite police		8,052.21	
Collecting lepers for Culion colony		8,613.63	

Exposition Board	5,200.74			
Extra compensation of Treasury examiners.....	405.00			
Aid to Economic Association of the Philippines.....	1,320.00			
Arrastre plant, Jolo	2,314.65			
Benguet improvements	19,240.74			
Expenses Burnham and Anderson	2,348.78			
Expenses Congressional party	30.00			
Purchase of Formosa eggs.....	956.91			
Reimbursement to municipality of Borongan, Samar.....	493.95			
Payments to Sultan of Sulu et al.....	15,199.83			
Sales of rice, Act No. 495	(153.09)			
Relief of Blas Cabrera et al	3,500.00			
Transportation of bodies from National Cemetery.....	716.00			
Philippine census	224.90			
Reimbursement of municipality of Hagonoy	12,374.66			
Reimbursement of municipality of Mavita.....	321.87			
Miscellaneous, prior fiscal years	529.74			
	<u>₱154,253.79</u>	<u>₱101,368.49</u>	<u>₱52,885.30</u>	<u>.....</u>
FIXED CHARGES.				
Interest on public works and permanent improvements bonds:				
Fiscal year 1906	101,065.00			
Fiscal year 1907	282,775.00			
	<u>383,840.00</u>	<u>198,935.00</u>	<u>184,905.00</u>	<u>.....</u>
NOTE.—The difference between the amount collected from rents of the friar lands and the interest due upon the bonds in the fiscal year 1907 was charged to the unexpended balance of proceeds of the bond issue. This has been corrected by appropriate legislation in the fiscal year 1908 and the funds reimbursed for all expenditures therefrom not properly chargeable to the purchases of the lands.				
Interest on friar-lands bonds.....	.....	416,240.00	.....	₱416,240.00
Contribution to the city of Manila.....	1,111,955.87	1,522,896.22	.....	410,940.35
Total miscellaneous	<u>1,650,049.66</u>	<u>2,239,439.71</u>	<u>237,790.30</u>	<u>827,180.35</u>

REPORT OF THE AUDITOR

SCHEDULE B (9).

Aid to provinces.

Item.	Fiscal year 1907.	Fiscal year 1906.	Increase.	Decrease.
Benguet, administrative expenses	₱20,900.00	₱19,999.15	₱900.85	.....
Lepanto-Bontoc, administrative expenses	25,350.00	29,250.00	.....	₱3,900.00
Mindoro, administrative expenses	28,500.00	41,700.00	.....	13,200.00
Nueva Vizcaya, administrative expenses	20,600.00	17,500.00	3,100.00	.....
Palawan, administrative expenses	18,070.00	23,160.00	.....	5,090.00
Abra, cancellation of loan	346.15	14,497.13	.....	14,150.98
Miscellaneous .....	.....	78,854.66	.....	78,854.66
Payments in lieu of land tax:				
Albay	124,590.19	83,059.91	41,530.28	.....
Ambos Camarines ..	43,834.86	29,223.27	14,611.59	.....
Antique	11,658.87	7,772.53	3,886.34	.....
Bataan	13,341.24	8,894.22	4,447.02	.....
Batangas	65,044.44	43,362.91	21,681.53	.....
Bohol	11,407.41	7,604.96	3,802.45	.....
Bulacan	109,294.29	72,862.85	36,431.44	.....
Cagayan	49,178.88	32,785.93	16,392.95	.....
Capiz	29,159.73	19,439.78	9,719.95	.....
Cavite	64,700.55	43,133.69	21,566.86	.....
Cebu	73,324.89	48,883.15	24,441.74	.....
Ilocos Norte	23,947.83	15,965.27	7,982.56	.....
Ilocos Sur	76,494.06	50,995.99	25,498.07	.....
Iloilo	78,995.52	52,663.63	26,331.89	.....
Isabela	13,758.75	9,172.46	4,586.29	.....
La Laguna	154,588.28	104,815.42	49,772.86	.....
La Union	50,067.18	33,378.12	16,689.06	.....
Leyte	67,476.60	44,984.37	22,492.23	.....
Misamis	24,762.15	16,508.10	8,254.05	.....
Nueva Ecija	47,923.29	31,948.88	15,974.41	.....
Occidental Negros...	86,803.92	57,869.23	28,934.69	.....
Oriental Negros	28,139.40	18,759.64	9,379.76	.....
Pampanga	156,197.34	104,131.53	52,065.81	.....
Pangasinan	134,874.54	89,916.40	44,958.14	.....
Rizal	77,799.46	50,109.78	27,689.68	.....
Romblon	9,324.90	6,216.56	3,108.34	.....
Samar	32,477.13	21,651.41	10,825.72	.....
Sorsogon	74,817.45	49,878.31	24,939.14	.....
Surigao	23,129.28	15,419.53	7,709.75	.....
Tarlac	38,369.43	25,579.66	12,789.77	.....
Tayabas	189,684.54	126,456.41	63,228.13	.....
Zambales	15,616.62	10,411.09	5,205.53	.....
Total	2,114,549.17	1,558,815.93	670,928.88	115,195.64

SCHEDULE B (10).

Capital expenditures, public works from Insular revenues.

[NOTE.—Items in parentheses indicate refunds to expenditures.]

Purchase of real estate adjoining Exposition barracks.....	₱21,028.75
Purchase of settlers' rights at Iwahig.....	1,007.80
Construction of schoolhouses.....	9,433.83
Buildings and structures at Culion leper colony.....	4,141.52
Installation of electric plant at Bilibid Prison.....	328.95
Construction and equipment of San Lazaro insane hospital.....	19,245.40
Construction of hospital at Bilibid Prison.....	9,000.00
Construction of Governor-General's residence at Baguio.....	3,226.20
Construction of light-houses	22,611.07
Construction of roads and bridges, Act No. 1.....	5,949.93
Construction of Pasig River walls, Act No. 669.....	82,569.09
Construction of abutments for wharves, Manila.....	3,492.25
Clearance of Bayabas and Norzagaray Rivers.....	1,415.70
Post-office wharf, Manila	968.46
Dredging the Cagayan River	1,253.81
Cuyo wharf	11.04
Anchors and buoys	3.62
Completion of Luneta Extension fill	91,275.25
Retaining walls, Luneta Extension	3,207.70
Investigation of harbor improvements	3,665.79
Construction water-supply system at Culion leper colony	7,719.88
Improvement of the port of Manila (refunds)	(19,261.84)
Total	272,294.20

SCHEDULE B (11).

Loans to provinces.

	Loaned.	Paid.	Net charge to surplus.
Sorsogon	₱20,000.00		
Nueva Ecija		₱6,000.00	
Oriental Negros		4,000.00	
Cebu		7,500.00	
Tarlac		50,000.00	
Bataan	6,000.00		
Albay	25,000.00		
Laguna	60,000.00		
Tayabas	60,000.00		
Rizal.....	75,000.00		
	246,000.00	67,500.00	₱178,500.00

Current accounts.

	Debit.	Credit.
Moro Province, customs expenses advanced	₱4,395.77	
City of Manila, reduction of the account during the year.....		₱493,137.91
	4,395.77	493,137.91
		(₱488,742.14)

REPORT OF THE AUDITOR

SCHEDULE B (11)—Continued.

Appropriations of working capital for self-sustaining Bureaus.

	Appropriations.	Reversions.	
Bureau of Printing.....	₱50,000.00	₱1,234.84	.....
Industrial division, Bureau of Prisons	61,668.15	.....	.....
Bureau of Supply, supplies division .....	.....	24,980.44	.....
Bureau of Supply, cold-storage division .....	.....	48,090.44	.....
	111,668.15	74,305.72	₱37,362.43

SCHEDULE B (12).

Summary of transactions affecting the available surplus.

Item.	Debit.	Credit.
By surplus June 30, 1906:		
Appropriated	₱4,642,114.94	
Available for appropriation	1,528,954.91	
Revenues, fiscal year 1907:		₱6,171,069.85
Customs	16,592,447.28	
Internal revenue	5,369,149.24	
Franchises	51,661.29	
Miscellaneous	771,256.74	
Other receipts affecting the surplus:		22,784,514.55
City of Manila, account-current	493,137.91	
Capital operations, excess of receipts	1,414,443.21	
To expenditures fiscal year 1907:		1,907,581.12
Executive Department	1,116,208.34	
Department of the Interior	2,158,528.26	
Department of Commerce and Police	5,513,124.87	
Department of Finance and Justice	1,589,481.63	
Department of Public Instruction	3,881,141.18	
The Judiciary	489,055.73	
Miscellaneous general expenses	154,253.79	
Fixed charges	383,840.00	
Contribution to the city of Manila	1,111,955.87	
Aid to provinces	2,114,549.17	
Public works, from revenue	272,294.20	
Other disbursements affecting the surplus:	₱18,784,433.04	
Loans to provinces	178,500.00	
Accounts-current	4,395.77	
Deductions from income: Bad debts and payments of moneys wrongfully covered into the Treasury		182,895.77
Surplus forward to fiscal year 1908:		4,400.74
Appropriated	5,159,607.29	
Available for appropriation	6,731,828.68	
	11,891,435.97	
	30,863,165.52	30,863,165.52

SCHEDULE B (13).

THE SURPLUS ACCOUNT, AVAILABLE FOR APPROPRIATION.

Item.	Debit.	Credit.
By balances June 30, 1906:		
In the Treasury	₱1,193,657.34	
In the hands of collecting officers	335,297.57	
		₱1,528,954.91
Revenues fiscal year 1907		22,784,514.55
Reversions of unexpended balances		1,239,671.89
Reduction of city of Manila debt		493,137.91
To appropriations and restorations during fiscal year 1907..	₱19,314,450.58	
Balances forward to fiscal year 1908:		
In the Treasury	6,269,809.59	
In the hands of collecting officers	462,019.09	
	6,731,828.68	
Total	26,046,279.26	26,046,279.26

SCHEDULE C.

CAPITAL OPERATIONS.

Under this caption are grouped those reimbursable appropriations for specific purposes whose transactions under existing law do not ordinarily affect the surplus available for appropriation, with one exception, the cold-storage division of the Bureau of Supply. In this case the net profits are carried to the account miscellaneous revenue. Practically all liabilities of these funds are included in the statements submitted herewith, so that the cash balances as shown, plus the value of the plants and stores, reliable figures for which are not available, represent the real value of the funds.

During this fiscal year there was appropriated as additional working capital for the Bureau of Printing the sum of ₱50,000 and for the Industrial division of the Bureau of Prisons and the Carabao-cart fund the sum of ₱61,868.15, while from the funds of the Bureau of Printing there was reverted to the surplus the sum of ₱1,234.84, from the Bureau of Supply, supplies division, the sum of ₱24,980.44, and from the cold-storage division of the same Bureau the sum of ₱48,090.44, all reversions being balances of prior-year appropriations. These transactions caused a net charge to surplus of ₱37,362.43 (see p. 34). The cold-storage division produced a net revenue (see Revenues) to the Government of ₱332,313.55, but as yet no reserve has been set apart to cover the depreciation of the plant. This should be done to the end that the revenue may be constant, otherwise a large appropriation for reconstruction will become necessary within a few years.

In some cases provision should be made either for the return of unnecessary funds to the surplus or a reduction of charges to other Bureaus and the public, to avoid the locking up in the Treasury of capital beyond the actual needs of the Bureau or fund for working purposes.

SCHEDULE C (1).

DEPARTMENT OF THE INTERIOR.

PROCEEDS OF OPIUM LICENSES.¹

Under the provisions of Act No. 1461, an act for the purpose of restricting the sale and use of opium until March 1, 1908, when its importation or use for any but medicinal purposes is forbidden by act of Congress, taxes are collected and the proceeds distributed as follows:

(1) To municipalities in which collected: Chinese opium users' certificates of registration, ₱5 each.

(2) To opium fund, Act No. 1461: License tax on wholesale and retail dealers, internal-revenue tax on opium in the Islands April 1, 1906, on imports of opium, and on the preparation of opium.

This special fund must be devoted solely to the following purposes:

(1) The printing and dissemination among the people of information as to the evils resulting from the use of opium;

(2) The payment of the reasonable expenses, in some reputable hospital, of those desiring to cure themselves of the opium habit;

(3) The payment of the expenses of such Filipino students as may be sent by the Insular Government to the United States for education;

(4) The payment of salaries of Filipinos who have been appointed Insular teachers;

(5) The construction of schoolhouses and school buildings in the various municipalities of the Islands, provided that 25 per cent of all fines imposed by reason of violations of the act shall be paid to the person who furnished the original evidence, and substantiated it, which led to the detection of the offense and the imposition of the fine. The name of the informer shall be specified in the judgment of the court when conviction is had in the court.

The account.

	Debit.	Credit.
Balance in the fund June 30, 1906		₱53,206.28
Receipts during the year		538,536.99
Expenditures:		
Hospital expenses for opium patients	₱338.30	
Rewards to informers	90.62	
Balance forward to fiscal year 1908.....	591,314.35	
Total	591,743.27	591,743.27

¹ Collections by Bureau of Internal Revenue, expenditures by Bureau of Health.

SCHEDULE C (2).

DEPARTMENT OF COMMERCE AND POLICE.

BUREAU OF NAVIGATION: MARINE RAILWAY AND REPAIR SHOPS.

	Debit.	Credit.
Balance in the fund June 30, 1906.....		₱34,953.58
Receipts during the year		191,050.50
Expenditures during the year.....	₱162,350.39	
Balance forward to fiscal year 1908.....	63,653.69	
Total	226,004.08	226,004.08

SCHEDULE C (3).

BUREAU OF CONSTABULARY: COMMISSARY STORES.

	Debit.	Credit.
Balance in the fund June 30, 1906.....		₱204,577.99
Receipts during the year.....		92,342.00
Expenditures during the year.....	₱64,866.18	
Balance forward to fiscal year 1908.....	232,053.81	
Total	296,919.99	296,919.99

The balance of sales stores in the hands of officers on June 30, 1907, was ₱13,786.92.

SCHEDULE C (4).

BAGUIO TOWNSITE IMPROVEMENT FUND (BUREAU OF PUBLIC WORKS).

	Debit.	Credit.
Receipts from sales of lots.....		₱21,617.51
Expenditures	₱21,325.56	
Balance forward to fiscal year 1908.....	291.95	
Total	21,617.51	21,617.51

SCHEDULE C (5).

DEPARTMENT OF FINANCE AND JUSTICE.

BUREAU OF CUSTOMS: COAL-SUPPLY FUND.

	Debit.	Credit.
Balance in the fund June 30, 1906		₱1,074.59
Receipts during the year		145,164.84
Expenditures during the year.....	₱148,125.60	
Balance overdrawn June 30, 1907.....		1,886.17
Total	148,125.60	148,125.60

There were $4,465\frac{625}{2240}$ tons of coal, valued at ₱58,758.88, on hand at the various stations June 30, 1907.

SCHEDULE C (6).

BUREAU OF CUSTOMS: ARRASTRE PLANT, MANILA.

	Debit.	Credit.
Balance in the fund June 30, 1906		₱63,846.36
Receipts during the year		110,963.41
Expenditures during the year:		
Operation—		
Salaries and wages	₱81,195.01	
Miscellaneous expenses	2,404.24	
Maintenance	447.95	
Supplies	3,863.01	
	₱87,910.21	
Balance forward to fiscal year 1908.....	86,899.56	
Total	174,809.77	174,809.77

REPORT OF THE AUDITOR

SCHEDULE C (7).

DEPARTMENT OF PUBLIC INSTRUCTION.

BUREAU OF EDUCATION: AMERICAN CIRCULATING LIBRARY, PURCHASE OF BOOKS.

	Debit.	Credit.
Balance in the fund June 30, 1906		₱3,393.16
Receipts during the year		2,583.65
Expenditures during the year	₱5,700.40	
Balance forward to fiscal year 1908	276.41	
Total	5,976.81	5,976.81

SCHEDULE C (8).

BUREAU OF PRINTING.

	Debit.	Credit.
Balance in the fund June 30, 1906		₱79,990.84
Receipts during the year		456,015.10
Appropriation, Act No. 1527		50,000.00
Expenditures during the year:		
Permanent improvements	₱6,870.42	
Operation—		
Salaries and wages	247,065.37	
Miscellaneous expenses	15,379.52	
Maintenance	5,131.62	
Supplies	118,771.99	
Undistributed expenditures	34,010.24	
	₱427,229.16	
Reversion to general fund	1,234.84	
Balance forward to fiscal year 1908	157,541.94	
Total	586,005.94	586,005.94

Beside the cash balance here shown the Bureau had current assets on June 30, 1907, as follows—

Supplies	₱115,120.92
Salable stock forms	36,594.78

And accounts receivable, amount not shown by the books of this office.

SCHEDULE C (9).

BUREAU OF PRISONS: INDUSTRIAL DIVISION AND CARABAO-CART FUND.

	Debit.	Credit.
Balance in the fund June 30, 1906		₱18,049.32
Appropriation:		
Carabao-cart fund		11,668.15
Act 1527		50,000.00
Receipts during the year		108,312.29
Expenditures during the year:		
Operation—		
Salaries and wages	₱60,606.95	
Miscellaneous expenses	7,666.97	
Maintenance	149.20	
Supplies	27,853.36	
	₱96,276.48	
Balance forward to fiscal year 1908	91,753.28	
Total	188,029.76	188,029.76

The supplies used by this division are carried in the accounts of the prison division, but this division had sales stock on hand June 30, 1907, to the amount of ₱26,752.56.

SCHEDULE C (10).

BUREAU OF SUPPLY: SUPPLY DIVISION.

	Debit.	Credit.
Balance in the fund June 30, 1906		₱523,059.47
Receipts from sales of supplies during the year		3,929,926.35
Expenditures during the year:		
Operation—		
Salaries and wages	₱246,053.49	
Miscellaneous expenses	64,416.99	
Maintenance	106.11	
Supplies	13,454.55	
Undistributed expenses	4,629.98	
	<u>₱328,661.12</u>	
Purchase of supplies	2,829,466.05	
Reversion to general fund	24,980.44	
Balance forward to fiscal year 1908	1,269,878.21	
	<u>4,452,985.82</u>	<u>4,452,985.82</u>
Total		

Besides the cash balance above set forth this division had on June 30, 1907, sales stock to the amount of ₱1,222,494.30, and accounts receivable, amount not shown by the books of this office.

SCHEDULE C (11).

BUREAU OF SUPPLY: COLD-STORAGE DIVISION.

	Debit.	Credit.
Balance in the fund June 30, 1906		₱65,313.65
Receipts during the year		629,488.74
Expenditures during the year:		
Operation—		
Salaries and wages	₱117,213.77	
Miscellaneous expenses	36,526.12	
Maintenance	20,118.32	
Supplies	129,781.89	
Undistributed expenditures	3,264.45	
	<u>₱306,904.55</u>	
Profit on operation for the year, credit to income of the Insular Government as miscellaneous revenue	332,313.55	
Reversion to general fund	48,090.44	
Balance forward to fiscal year 1908	7,493.85	
	<u>694,802.39</u>	<u>694,802.39</u>
Total		

REPORT OF THE AUDITOR

SCHEDULE C (12).

Summary of capital operations.

Item.	Payments.	Receipts.	Excess.
Department of Commerce and Police:			
Commissary stores (Bureau of Constabulary)	₱64,866.18	₱92,342.00	₱(27,475.82)
Marine railway and repair shop (Bureau of Navigation)	162,350.39	191,050.50	(28,700.11)
Bagulo townsite improvements (Bureau of Public Works) ..	21,325.56	21,617.51	(291.95)
Department of Finance and Justice:			
Coal-supply fund (Bureau of Customs)	148,125.60	145,164.84	2,960.76
Proceeds of opium licenses (Bureau of Internal Revenue)	428.92	538,536.99	(538,108.07)
Arrastre plant, Manila (Bureau of Customs)	87,910.21	110,963.41	(23,053.20)
Department of Public Instruction:			
Purchase of supplies (Bureau of Supply)	3,158,127.17	3,929,926.35	(771,799.18)
Division of Cold Storage (Bureau of Supply)	306,904.55	^a 297,175.19	9,729.36
Bureau of Printing	427,229.16	456,015.10	(28,785.94)
Purchase of books, American Circulating Library (Bureau of Education)	5,700.40	2,583.65	3,116.75
Industrial division (Bureau of Prisons)	96,276.48	108,312.29	(12,035.81)
Total	4,479,244.62	5,893,687.83	(1,414,443.21)

^a Exclusive of the amount covered into the Treasury as miscellaneous revenue.

SCHEDULE D.

CONGRESSIONAL RELIEF FUND.

By act of Congress approved March 3, 1903, the sum of \$3,000,000, United States currency, was appropriated for relief of distress in the Philippine Islands, to be expended under the direction and in the discretion of the Philippine Government, in such proportion as they deem wise, in the direct purchase and distribution or sale of farm implements, farm animals, and supplies and necessities of life, and through the employment of labor in the construction of Government wagon roads and other public works. The act further provides that the Governor-General of the Philippines shall submit to the Secretary of War a statement of all expenditures under this fund.

The sum so appropriated was transmitted to the Treasurer of the Philippine Islands and taken into the account of Insular funds as ₱6,000,000. As contemplated by the appropriating act, and for the purpose of making the reports required thereunder, the identity of the fund has been maintained and expenditures made therefrom have been segregated from the ordinary expenses of the Government.

The procedure inaugurated by the Philippine Commission as to the disposition of this fund was to set apart by means of appropriation acts specific sums for specified purposes, such as public works, etc., as well as amounts for expenditure under the direction of the Governor-General in such manner as might from time to time be authorized by resolution of the Commission.

The following statement of accounts shows the expenditures from the fund, as audited, during the fiscal year 1907. The balance shown as the liability of the Insular Government represents cash in the Insular Treasury and balances in the hands of collecting and disbursing officers.

The account.

Item.	Debit.	Credit.
Balance in the fund June 30, 1906.....		₱485,895.06
By receipts:		
Loan to Bohol repaid		18,383.71
Relief inhabitants of Batanes repaid.....		584.50
Sale and care of carabaos.....		11,606.87
To expenditures:		
Pagbilao-Atimonan road	₱40,029.22	
Capas-O'Donnell-Iba road	6,947.31	
Bay-Tiaong road	11,739.13	
Magdalena-Santa Cruz road	411.25	
Lucena-Sariaya road	2,100.47	
Calamba-Los Baños road	6.56	
Cebu-Toledo road	45,709.73	
Benguet improvements and road	205.04	
Construction of school buildings	36,727.47	
Veterinary service, inoculation of carabaos and cattle	21,726.87	
Expenses of serum, inoculation of carabaos and cattle	925.31	
Sale and care of carabaos	3,767.06	
Relief of inhabitants of—		
San Mateo	173.82	
Samar	4,495.00	
Isabela	4,000.00	
Cagayan	12,000.00	
Baler and Canguren	2,000.00	
San Isidro	500.00	
Culasi	600.00	
Diralupijan	500.00	
Relief of families of volunteers of Dagami, Leyte....	360.00	
Expenses locust board	210.00	
School-teachers' salaries, Cagayan	15,000.00	
Construction of Tarlac dike	10,000.00	
To balance forward to fiscal year 1908.....	296,335.90	
Total	516,470.14	516,470.14

This fund has assets in the form of loans to provinces not included in above statement as follows:

Albay	₱65,000.00
Bulacan	10,000.00
Cavite	25,000.00
Ilocos Sur	19,333.33
Romblon	6,000.00
Total	125,333.33

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SCHEDULE E.

THE GOLD-STANDARD FUND.

BUREAU OF THE TREASURY.

Item.	Debit.	Credit.
Balance in the fund June 30, 1906.....		₱2,687,356.97
Certificates of indebtedness outstanding June 30, 1906		3,000,000.00
Receipts during the year:		
Sale of sixth-series certificates of indebtedness..		2,000,000.00
Premiums on same		45,600.00
Coin received from United States mints.....		5,335,000.00
Interest on deposits		152,648.18
Interest on deposits accrued to June 30.....		72,479.40
Premiums on exchange		118,353.12
Sale of proof sets		300.00
Seized funds		130.00
Local currency transferred from that account....		108,915.67
Local currency transferred to that account.....	₱60,718.05	
Expenditures during the year:		
Fifth series certificates of indebtedness paid.....	3,000,000.00	
Coin shipped to United States mints.....	8,063,807.70	
Bullion purchased	1,310,765.64	
Mutilated coin purchased	83.11	
Copper coin purchased	283.32	
Coinage expenses	158,810.00	
Printing currency	108,040.04	
Interest on certificates of indebtedness.....	96,816.67	
Freight and insurance, United States shipments..	21,481.82	
Miscellaneous expenses	30,047.51	
Balances:		
Insular Treasurer	₱531,521.82	
Other officers	138,407.66	
Forward to fiscal year 1908.....	669,929.48	
Total	13,520,783.34	13,520,783.34

LOCAL-CURRENCY ACCOUNT.

Balance June 30, 1906		Pfs. 132,484.23
Purchased during the year		80,149.41
Sold during the year	Pfs. 63,773.55	
Transferred to Philippine-currency account	82,950.00	
Balance forward to fiscal year 1908.....	65,910.09	
Total	212,633.64	212,633.64
(Book value of balance in Philippine currency, ₱50,700.07.)		

UNITED STATES MINTS ACCOUNT.

By new coin received during the year		₱5,335,000.00
To old coin shipped during the year	₱8,063,807.70	
To bullion delivered during the year	1,310,765.64	
By balance due		4,039,573.34
Total	9,374,573.34	9,374,573.34

SCHEDULE F.

THE FRIAR-LANDS FUND.

Under authority of sections 63, 64, and 65 of the act of Congress of July 1, 1902, the Philippine Government was empowered to issue bonds for the purpose of providing funds to acquire by purchase certain lands in the Philippine Islands generally known as the friar lands. The operations under the fund derived from the sale of bonds and collections from rental of the lands after purchase were as follows:

<i>The account.</i>			
Item.	Debit.	Credit.	
Amount received from sale of bonds.....		₱14,000,000.00	
Premiums received on same.....		1,060,780.00	
Rents, etc., collected in fiscal year—			
1906		98,661.30	
1907		226,781.25	
Interest on deposits in fiscal year 1907.....		26,100.36	
Suspense, differences in prior fiscal years.....		147,354.16	
Amounts paid for purchase of lands and expenses of surveys, etc., fiscal year—			
1905	₱6,839,776.50		
1906	7,055,230.68		
1907	8,250.03		
Amount paid for interest on the bonds in fiscal year—			
1906	138,090.00		
1907	806,428.33		
Balance forward to fiscal year 1908.....	711,901.53		
Total	15,559,677.07	15,559,677.07	

Payments of interest inadvertently made from the principal of this fund have been adjusted by appropriate legislation in the fiscal year 1908, as well as the return of ₱365,000 appropriated from this fund for administrative purposes. To show the correct administrative expenditures, entries were made adjusting the last-named item and included in this statement of the account.

SCHEDULE G.

PUBLIC WORKS AND PERMANENT IMPROVEMENTS FROM
PROCEEDS OF BONDS ISSUED.

Under authority of the Congress of the United States contained in section 2 of the act of February 6, 1905, the Insular Government has incurred a bonded debt of ₱7,000,000 (\$3,500,000, United States currency) for the construction of port and harbor works, bridges, roads, buildings for provincial and municipal schools, court-houses, and other

public improvements for the development of the Philippine Islands. The operations of the fund so established have been as follows:

Item.	Debit.	Credit.
Proceeds first issue of bonds.....		P5,000,000.00
Premiums on same		460,608.70
Proceeds second issue of bonds.....		2,000,000.00
Premiums on same		167,494.00
Expenditures:		
Wright-Taft road, fiscal year—		
1905	P20,064.58	
1906	75,084.79	
1907	16,848.40	
Manila Harbor and Pasig River—		
1905	821,940.46	
1906	1,863,782.35	
1907	282,138.94	
Improvements—		
Port of Cebu—		
1905	4,964.21	
1906	243,337.36	
1907	286,072.07	
Port of Iloilo—		
1905	43,146.13	
1906	207,651.44	
1907	224,213.89	
Parañaque bridge, 1905	13,000.00	
Silang road bridge, 1905.....	10,600.00	
Construction of light-houses—		
1905	67,076.55	
1906	137,097.51	
1907	20,852.53	
Improvements of Engineer Island—		
1905	880.69	
1906	12,129.13	
1907	9,546.23	
Marine railway and repair shop—		
1905	12,225.20	
1907	1,761.11	
Improvements Bilibid Prison—		
1906	40,680.63	
1907	42,239.68	
Benguet improvements—		
1905	408,346.49	
1906	16,295.86	
Quarantine station, Cebu—		
1905	10.00	
1906	15,640.06	
1907	1,954.38	
Calamba-Los Baños road—		
1906	52,438.22	
1907	7,161.78	
Causeway and wharf, Puerto Princesa, 1907.....	5,541.87	
Baguio-Trinidad road—		
1906	1,191.65	
1907	1,308.35	
Maintenance of survey parties—		
1906	17,824.60	
1907	17,788.10	
Loan to city of Manila, 1905.....	350,000.00	
Miscellaneous public works—		
1905	74,242.02	
1906	41,209.50	
1907	7,347.68	
Balance forward to fiscal year 1908:		
Appropriated	1,932,194.26	
Unappropriated	220,274.00	
Total	7,628,102.70	7,628,102.70

SCHEDULE H.

OPERATIONS OF MISCELLANEOUS TRUST FUNDS DURING THE
YEAR ENDED JUNE 30, 1907.

Item.	Balance June 30, 1906.	Receipts.	Total.
Extra services of employees (Bureau of Customs)	₱2,365.05	₱28,850.36	₱31,215.41
Services of officers in bonded warehouses (Bureau of Customs).....	293.87	4,238.85	4,532.72
Invalid money orders (Bureau of Posts)	4,447.74	2,511.92	6,959.66
Surplus on customs auction sales (Bureau of Customs).....	495.84	514.22	1,010.06
Refundable export duties (Bureau of Customs)	815,914.48	867,967.32	1,683,881.80
Assurance fund (Act No. 496).....	13,489.69	7,641.66	21,131.35
Official checks outstanding.....	6,818.74	14,496.02	21,314.76
Pension and retirement fund (Bureau of Constabulary).....	81,037.98	22,006.45	103,044.43
Money-order fund (Bureau of Posts)	1,252,779.64	6,498,209.36	7,750,989.00
Postal Savings Bank fund (Bureau of Posts)		791,799.85	791,799.85
Silver-certificate redemption fund..	14,410,000.00	15,615,000.00	30,025,000.00
Province of Capiz school fund.....		22,000.00	22,000.00
Depository fund	11,218,498.70	124,130,289.69	135,348,788.39
Trust fund:			
Schulz		990.00	990.00
Blair		434.00	434.00
Total	27,806,141.73	148,006,949.70	175,813,091.43

Item.	Payments.	Balance June 30, 1907.	Total.
Extra services of employees (Bureau of Customs).....	₱28,288.24	₱2,927.17	₱31,215.41
Services of officers in bonded warehouses (Bureau of Customs).....	4,238.87	293.85	4,532.72
Invalid money orders (Bureau of Posts)	2,865.38	4,094.28	6,959.66
Surplus on customs auction sales (Bureau of Customs).....		1,010.06	1,010.06
Refundable export duties (Bureau of Customs)	852,833.14	831,048.66	1,683,881.80
Assurance fund (Act No. 496).....		21,131.35	21,131.35
Official checks outstanding	11,070.24	10,244.52	21,314.76
Pension and retirement fund (Bureau of Constabulary).....	1,363.25	101,681.18	103,044.43
Money-order fund (Bureau of Posts)	7,165,963.98	585,025.02	7,750,989.00
Postal Savings Bank fund (Bureau of Posts)	281,718.21	510,081.64	791,799.85
Silver-certificate redemption fund..	8,484,292.00	21,540,708.00	30,025,000.00
Province of Capiz school fund.....		22,000.00	22,000.00
Depository fund	127,436,262.39	7,912,526.00	135,348,788.39
Trust fund:			
Schulz		990.00	990.00
Blair		434.00	434.00
Total	144,268,895.70	31,544,195.73	175,813,091.43

SCHEDULE H (1).

PROVINCIAL AND MUNICIPAL INTERNAL REVENUE.

By the provisions of Act No. 1189, which established the present system of internal-revenue taxation, a definite proportion of the tax was assigned to the provinces and municipalities, distributable upon the basis of population. The following account is of that portion which pertains to the provinces and municipalities.

All of the balance in the account pertains to the provinces and municipalities, as the city of Manila proportion was credited to its revenue account as of June 30, 1907.

The account.

Item.	Debit.	Credit.
June 30, 1906, by balance		P596,266.46
By collections:		
Albay		101,838.14
Ambos Camarines		95,060.46
Antique		28,088.26
Bataan		19,897.62
Batangas		75,794.71
Benguet		2,357.38
Bohol		67,083.90
Bulacan		149,831.33
Cagayan		67,326.08
Capiz		60,630.99
Cavite		49,966.53
Cebu		226,256.02
Ilocos Norte		46,771.32
Ilocos Sur		86,256.76
Iloilo		141,800.63
Isabela		33,792.30
La Laguna		68,654.51
La Union		36,927.32
Lepanto-Bontoc		12,794.41
Leyte		191,059.76
Mindoro		12,202.97
Misamis		52,890.76
Moro		50,508.88
Nueva Ecija		39,129.82
Nueva Viscaya		6,766.10
Occidental Negros		99,348.77
Oriental Negros		58,625.71
Palawan		9,445.48
Pampanga		109,077.17
Pangasinan		172,174.68
Rizal		62,951.58
Romblon		18,547.12
Samar		100,957.31
Sorsogon		77,122.65
Surigao		37,012.23
Tarlac		52,458.72
Tayabas		88,328.01
Zambales		19,296.71
Manila		1,327,220.60

The account—Continued.

	Item.	Debit.	Credit.
To payments:			
Albay		₱114,241.44	
Ambos Camarines		121,727.77	
Antique		57,365.09	
Bataan		26,537.14	
Batangas		143,803.03	
Benguet		6,437.31	
Bohol		128,998.22	
Bulacan		111,937.03	
Cagayan		79,681.19	
Capiz		105,771.38	
Cavite		67,987.38	
Cebu		338,908.97	
Ilocos Norte		91,702.64	
Ilocos Sur		126,908.77	
Iloilo		204,206.36	
Isabela		48,708.42	
La Laguna		93,990.04	
La Union		67,265.60	
Lepanto-Bontoc		34,643.54	
Leyte		251,427.51	
Mindoro		19,384.62	
Misamis		89,005.98	
Moro		128,870.72	
Masbate		70.04	
Nueva Ecija		57,330.84	
Nueva Vizcaya		20,274.20	
Occidental Negros		160,448.18	
Oriental Negros		101,763.44	
Palawan		16,836.82	
Pampanga		104,917.59	
Pangasinan		229,459.65	
Rizal		82,794.75	
Romblon		28,490.56	
Samar		146,791.86	
Sorsogon		99,878.94	
Surigao		56,397.86	
Tarlac		71,087.23	
Tayabas		123,711.11	
Zambales		28,809.79	
Manila		255,085.97	
Repayment and allowances.....		71.77	
Balance forward to fiscal year 1908.....		508,789.41	
Total		4,552,520.16	4,552,520.16

SCHEDULE H (2).

INTEREST ACCRUED AND UNPAID.

To get true statistical results, interest is credited to this account as earned and the corresponding expense account is charged, payments by the disbursing officer being thereafter charged to this fund. For example, the interest accruing on the Friar-lands bonds during the year was ₱560,000 (4 per cent on ₱14,000,000), yet the payments of interest actually made during the fiscal year were ₱553,000, of which some ₱93,333.33 pertained to the prior fiscal year, and no account was had of the same amount accruing during May and June of 1907. The payments charged cover all interest to June 30, 1907, and subsequent charges will be for the exact amount of interest accrued during the year plus expenses of transmission of the funds to the United States, and will afford reliable data for the budget.

REPORT OF THE AUDITOR

The account.

Item.	Debit.	Credit.
Friar-lands bonds to June 30, 1907.....		P249,353.33
Gold-standard certificates to June 30, 1907.....		6,666.67
Public works and permanent improvement bonds to June 30, 1907		101,260.00
Sewer and waterworks bonds to June 30, 1907.....		107,486.67
Balance forward to fiscal year 1908.....	P164,766.67	
	464,766.67	464,766.67

SCHEDULE H (3).

THE MONEY-ORDER FUND.

BUREAU OF POSTS.

Item.	Debit.	Credit.
Balance June 30, 1906		P1,252,779.64
Receipts:		
Amount of orders issued during the year.....		6,458,892.18
Amount of fees received		39,317.18
Payments:		
Amount of orders paid and redeemed during the year	P4,423,977.90	
Amount remitted to the Post-Office Department at Washington against orders drawn upon the United States	2,700,000.00	
Amount deposited to the credit of invalid money orders	2,511.92	
Amount transferred to credit of the appropriation, Bureau of Posts (fees)	37,774.16	
Amount of losses by unavoidable casualty.....	1,700.00	
Balance forward to fiscal year 1908.....	585,025.02	
Total	7,750,989.00	7,750,989.00

SCHEDULE H (4).

THE POSTAL SAVINGS BANK.

BUREAU OF POSTS.

As the operations in detail of this branch of the Government service have been given in the report of the Director of Posts, only a summary thereof is here stated.

The account.

Item.	Debit.	Credit.
Deposits received		P786,361.03
Savings stamps sold		1,837.30
Amount advanced from the funds of the Bureau of Posts for interest		3,601.52
Withdrawals paid	P280,044.83	
Savings stamps redeemed	1,219.00	
Interest paid	454.38	
Balance forward to fiscal year 1908.....	510,081.64	
Total.....	791,799.85	791,799.85

SUNDRY ACCOUNTS.

[Not included in the balance sheet.]

Accounts for the following funds, which are comprehended in the Treasurer's depository fund, are rendered to this office for audit and settlement, but are not included in the balance sheet, as such inclusion

would necessitate an analysis of the depositary fund which includes the accounts of United States collecting and disbursing officers over which this office has no jurisdiction:

	Balances June 30, 1907.
C. H. Sleeper, title deposits	₱11,905.00
Gregorio Araneta, estates of deceased employees	15,276.45
L. H. Dingman, fire-line badge fund	336.00
Richard Sasse, prisoners' deposits	2,825.60
W. S. Haldeman, contractors' guaranty fund	2,012.00
J. L. Barrett, Rizal Monument fund	115,552.18
J. S. Hord, guaranty deposits.....	1,135.47
Total	149,042.70

Sundry personal accounts dating back in some cases to the fiscal year 1901, and amounting to ₱2,088.30, are not included for the reason that most of them should be classed as "bad and doubtful debts," and others are denied by the officers concerned. They will be adjusted and collected or written off during the fiscal year 1908.

SCHEDULE I.

FISCAL OPERATIONS OF THE CITY OF MANILA.

General balance sheet.

ASSETS.

Real estate (including Luneta Extension, valued at ₱1,235,000)		₱6,789,777.00
Permanent improvements:		
Equipment	₱1,581,393.25	
Sewers and waterworks, cost to date.....	2,715,308.44	
		4,296,701.69
Current assets:		
Accounts receivable (deferred payments on sales of city lands)	67,552.62	
Ninety-four shares of capital stock of the Banco Español-Filipino (par)	23,500.00	
		91,052.62
Cash:		
In Insular Treasury—		
Sewer and waterworks fund.....	3,709,951.26	
Sewer and waterworks sinking fund.....	80,592.44	
Luneta Extension fund (balance of loan)....	40,970.89	
Current appropriations, balances	182,517.98	
In hands disbursing officer of the city.....	1,028.79	
		4,015,061.36
Total		15,192,592.67

LIABILITIES.

Sewer and waterworks bonds.....	₱6,000,000.00
Premiums received on sewer and waterworks bonds.....	425,260.70
Sewer and waterworks bonds sinking fund.....	80,592.44
Amount due the Insular Government on account of Luneta Extension loan	350,000.00
Amount due the Insular Government on revenue account.....	454,378.28
Surplus of assets over liabilities, being the principal account or inventory of the capital property of the city.....	7,882,361.25
Total	15,192,592.67

The city's valuation is taken for the items of real estate and equipment in this statement, and surplus stock of so-called expendable property is not included, but will be brought into the accounts in the next report.

SCHEDULE I (2).

Statement of income and expenditures, city of Manila, fiscal year ended June 30, 1907.

INCOME.		
Item.	Debit.	Credit.
Revenues from taxation:		
Land taxes	P1,289,239.14	
Internal revenue	135,656.76	
Internal revenue accrued and unpaid.....	119,423.21	
Licenses	216,850.40	
Franchises	41,111.54	
		P1,802,281.05
Other receipts:		
Electric-installation certificates	5,490.65	
Matadero receipts	164,962.53	
Market rents	238,054.41	
Live-stock registration fees	496.80	
Live-stock transfer fees	274.60	
Sales of tags for vehicles.....	1,215.80	
Testing weights and measures.....	715.40	
Burial permits	1,522.00	
Poundmasters' fees	4,065.14	
Sanitary fees and fines.....	2,474.00	
Municipal court fees and fines.....	53,331.43	
Justices of the peace fees and fines.....	5,968.57	
Sheriff's fees and fines.....	16,752.65	
Miscellaneous fees	4,216.25	
Rent of city lands.....	19,950.32	
Registration of deeds	13,488.49	
Interest on bank deposits	92,313.40	
Interest on bank deposits accrued to June 30....	37,239.60	
		662,532.04
Receipts from operation:		
Department of engineering and public works—		
Water rents	221,187.98	
Building applications and permits.....	15,314.47	
Boiler inspections	1,212.00	
Miscellaneous services	67,523.50	
		305,237.95
Department of sanitation and transportation—		
Rent of niches	9,768.60	
Pail-system service	48,468.26	
Cleaning vaults and cesspools.....	38,639.00	
Transportation of meat	8,995.16	
Miscellaneous services	88,204.34	
		194,075.36
Principal account—		
Sales of city lands.....	18,397.63	
Sales of burial lots	10,996.50	
		29,394.13
Total income carried to revenue account.. ..		2,993,520.53

Not included in the above is the sum of P106,567.24, received by the department of sanitation and transportation for transportation furnished the Insular Government, which was applied direct to the payment of the debt as hereinafter noted.

SCHEDULE I (2)—Continued.

Statement of income and expenditures, city of Manila, etc.—Continued.

EXPENDITURES.			
	Item.	Debit.	Credit.
Municipal Board :			
Administration—			
	Salaries and wages	₱86,517.63	
	Miscellaneous expenses	107,099.90	
	Maintenance	118.37	
	Supplies	6,293.25	
	Undistributed expenditures	1,417.83	
			₱201,446.98
Department of assessments and collections :			
Administration—			
	Salaries and wages	112,709.86	
	Miscellaneous expenses	29,798.50	
	Maintenance	2.35	
			142,510.71
Department of engineering and public works :			
Administration—			
	Salaries and wages	256,075.38	
	Miscellaneous expenses	146,502.35	
Maintenance—			
	Salaries and wages	173,729.85	
	Miscellaneous expenses	66,677.42	
	Supplies	207,562.73	
	Undistributed expenditures	1,420.09	
			851,967.82
Department of sanitation and transportation :			
Administration—			
	Salaries and wages	461,243.86	
	Miscellaneous expenses	5,992.47	
Maintenance—			
	Salaries and wages	3,189.95	
	Miscellaneous expenses	50,859.08	
	Supplies	248,272.74	
	Undistributed expenditures	19,274.97	
			788,833.07
Fire department :			
Administration—			
	Salaries and wages	232,879.61	
	Miscellaneous expenses	7,348.73	
	Maintenance	4,930.90	
	Supplies	36,347.10	
	Undistributed expenditures	769.35	
			282,275.69
Law department :			
Administration—			
	Salaries and wages	96,673.55	
	Miscellaneous expenses	13,827.74	
	Maintenance	346.47	
	Supplies	5,086.46	
	Undistributed expenditures	4.90	
			115,939.12
Police department :			
Administration—			
	Salaries and wages	735,889.82	
	Miscellaneous expenses	36,138.75	
	Maintenance	263.18	
	Supplies	26,049.26	
	Undistributed expenditures	1,301.49	
			799,642.50

REPORT OF THE AUDITOR

SCHEDULE I (2)—Continued.

Statement of income and expenditures, city of Manila, etc.—Continued.

EXPENDITURES—continued.

Item.	Debit.	Credit.
Department of city schools:		
Administration—		
Salaries and wages	₱195,281.52	
Miscellaneous expenses	51,742.65	
Maintenance	692.41	
Supplies	17,736.67	
Undistributed expenditures	2,298.95	
		₱267,752.20
Fixed charges:		
Annual payment to sinking fund for redemption of sewer and waterworks bonds for fiscal year 1906....	38,740.00	
(This item was not included in the report for that year, the item purporting to carry it being only the interest coupons redeemed in that year.)		
Annual payment to sinking fund for redemption of sewer and waterworks bonds for fiscal year 1907....	38,740.00	
Interest on sewer and waterworks bonds paid during the year	79,340.00	
Interest on sewer and waterworks bonds due and unpaid	60,820.00	
Interest on sewer and waterworks bonds accrued to June 30	46,666.67	
Premiums paid for transfers to United States.....	1,500.00	
		265,806.67
Miscellaneous expenses of personnel, payments from salary and expense fund.....		1,140.00
Capital expenditures, public works:		
General improvements; final payment to Burnham and Anderson for inspection, report, and plans furnished for improvement of the city.....	4,697.56	
Widening and straightening streets	36,901.15	
Construction of Ayala Bridge	21,338.15	
Construction of markets	1,504.13	
Construction of street monuments	999.07	
		65,440.06
Total expenditures charged to appropriation account		3,782,754.82

SCHEDULE I (3).

SPECIAL ACCOUNTS.

The following accounts are stated separately for the reason that the transactions were from the funds not subject to the provisions of the city's charter whereby the Insular Government contributes 30 per cent of the appropriation. As the Luneta Extension loan is repaid the Insular Government will contribute its proportion. The land transportation purchase was exempted from the contribution by the terms of the act authorizing it.

LUNETTA EXTENSION ACCOUNT.

By Act No. 1360 the Insular Government loaned the sum of ₱350,000 to the city of Manila, repayable in seven annual installments, none of which has been paid, for the purpose of improving the park by reclaiming some 247,000 square meters from the Bay of Manila.

The account.

Item.	Debit.	Credit.
By loan from Insular Government.....		₱350,000.00
To disbursements fiscal year—		
1906	₱260,020.08	
1907	49,009.03	
Balance in Treasury	40,970.89	
Total	350,000.00	350,000.00

LAND-TRANSPORTATION PURCHASE.

By Act No. 136, practically all land transportation in the city of Manila belonging to the Insular Government was sold to the department of sanitation and transportation of the city of Manila at 85 per cent of its cost price, the Insular Government agreeing, in view of the high price paid, to accept payment in services, a measure whose results have been very satisfactory to both parties to the transaction—to the Insular Government by reason of the economy achieved, and the city, whose efficient administration of that department has enabled it to render the necessary service at a considerable saving to the Insular Government and pay the cost of the plant in two years.

The account.

Item.	Debit.	Credit.
To cost of the plant	₱221,365.97	
By amount paid in fiscal year—		
1905		₱17,939.63
1906		96,859.10
1907		106,567.24
Total	221,365.97	221,365.97

SEWER AND WATERWORKS CONSTRUCTION.

Under authority of the Congress of the United States contained in section 70 of the act of July 1, 1902, the Insular Government has incurred on behalf of the city of Manila a bonded debt of ₱6,000,000 (\$3,000,000, United States currency) for the purpose of constructing a system of sewers and drainage and to furnish an adequate supply of water. The operations of the fund so acquired to date are as follows:

The account.

Item.	Debit.	Credit.
By bonds issued		₱6,000,000.00
By premiums received		425,260.70
To expenditures for purposes of construction, fiscal year—		
1905	₱5,689.04	
1906	595,143.73	
1907	2,114,978.33	
Balances:		
In Treasury	3,449,765.39	
In hands R. C. Baldwin, disbursing officer.....	259,684.21	
Total	6,425,260.70	6,425,260.70

SEWER AND WATERWORKS BONDS SINKING FUND.

The account.

By payment by city of Manila for fiscal year—	
1906	₱38,740.00
1907	38,740.00
Interest received	2,316.66
Interest accrued to June 30, 1907.....	795.78
Balance in the fund	<u>80,592.44</u>

Under the provisions of the Charter of the city of Manila (Act No. 183, sec. 15), the Insular Government for a consideration agrees to contribute 30 per cent of the appropriations for the maintenance and support of the city's government. This provision has heretofore been construed to mean net withdrawals from the appropriations. Now the law is interpreted literally and an account of "General revenues, city of Manila," set up, and 70 per cent of the appropriations charged thereto, with the results shown in the following accounts. Reversions of unexpended balances are credited to the funds from which they came and in the same proportions:

SCHEDULE I (4).

GENERAL REVENUE ACCOUNT.

Item.	Debit.	Credit.
By revenues, fiscal year—		
1902		₱2,227,700.15
1903		3,057,718.46
1904		3,862,259.53
1905		2,882,331.65
1906		2,630,068.89
1907		2,993,520.53
Seventy per cent of appropriations heretofore reverted to general fund		1,566,060.13
To 70 per cent of appropriations, fiscal year—		
1902	₱2,731,912.15	
1903	3,100,381.27	
1904	4,129,317.44	
1905	3,564,438.56	
1906	3,553,424.51	
1907	2,594,563.69	
By balance due Insular Government.....		<u>454,378.28</u>
Total	<u>19,674,037.62</u>	<u>19,674,037.62</u>

SCHEDULE I (5).

APPROPRIATION ACCOUNT.

Item.	Debit.	Credit.
By appropriations, fiscal year—		
1902		₱3,902,731.64
1903		4,429,116.10
1904		5,899,024.92
1905		5,092,055.09
1906		5,076,320.73
1907		3,706,519.56
To expenditures, fiscal year—		
1902	₱3,033,303.28	
1903	3,830,197.46	
1904	5,355,230.83	
1905	5,122,814.36	
1906	4,560,691.76	
1907	3,782,754.82	
Reversions of unexpended balances	2,237,228.76	
Balance available for expenditures:		
In Insular Treasury	₱182,517.98	
In hands of disbursing officer	1,028.79	183,546.77
		<u>28,105,768.04</u>
		28,105,768.04

SUMMARY OF PROVINCIAL FISCAL AFFAIRS FOR THE YEAR
ENDED JUNE 30, 1907.

Item.	Provincial.	Municipal,	Provincial.
CREDITS.	(a)	(a)	(b)
Balance July 1, 1906.....	<u>1,961,219.64</u>	<u>493,797.36</u>	<u>27,757.44</u>
Revenues:			
All provincial—			
Registry of property	20,040.71		
Mining fees	2,576.00		
Rental of provincial property.....	5,406.67		
Prison labor	9,014.56		
Fares provincial launches	850.53		
Medical certificates, Act No. 310.....	12.00		
Bay-San Pablo toll road.....	510.25		
Franchise tax, Act No. 667.....	10.82		
Fees justice of the peace, Act No. 1396..	1,010.89		
Road tax, Act No. 1396.....	31,882.00		
Fees provincial sheriff, Act No. 176....	37.44		
Various taxes pertaining exclusively to the Moro Province	98,874.65		
Customs (Moro)	369,029.89		
Customs arrastre plant, Jolo, Act No. 1432 (Moro)	3,037.96		
Miscellaneous	5,135.34		8.69
Joint provincial-municipal—			
Cedulas, Act No. 83.....	5,230.40	5,256.30	
Cart	35,340.54	35,339.80	
Land, 1905 and previous years.....	247,745.28	317,858.22	
Industrial	30.51	30.50	
Daet franchise, Act No. 1111.....	118.13	236.22	
Franchise tax, Act No. 1303.....	33.07	33.07	

SUMMARY OF PROVINCIAL FISCAL AFFAIRS, ETC.—Continued.

Item.	Provincial.	Municipal.	Provincial.
CREDITS—Continued.	(a)	(a)	(b)
Revenues—Continued.			
All municipal—			
Fisheries		142,290.62	
Cattle registration		234,660.00	
Rents, profits, and privileges.....		658,582.98	
Licenses		361,286.52	
Fines		207,581.29	
Sales of stray animals		19,894.78	
Cemetery		19,180.32	
Property tax		20,918.67	
Road tax		33.00	
Cedulas, Act No. 1397		92.64	
Franchise tax, Act No. 1112.....		1,601.11	
Various taxes pertaining exclusively to the Moro Province		5,637.64	
Cattle registration, non-Christian inhabitants	556.00		
Miscellaneous		17,455.09	
Internal revenue—			
Cedulas, Act No. 1189	905,047.00	878,182.50	
Licenses, Act No. 1189		254,960.72	
Opium certificates, Act No. 1461.....		22,175.00	
Refund from Insular Treasury, Act No. 1189	782,094.88	886,384.51	
Refund from Insular Treasury, Act No. 1189—non-Christian portion.....	21,488.02		
Refund from Insular Treasury, Act No. 1189—township and settlement portion	31,239.92		
Cedulas, Act No. 1189—non-Christian portion	2,663.00		
Cedulas, Act No. 1189—township and settlement portion	44.50		
Opium certificates, Act No. 1461, township and settlement portion.....	5.00		
Weights and measures, Act No. 1519....	189.84	189.86	
Total revenues	<u>2,579,255.80</u>	<u>4,089,861.36</u>	<u>8.69</u>
Miscellaneous receipts:			
Payments to provinces—			
Insular payment lieu land tax, Acts Nos. 1455 and 1579.....	882,076.36	1,102,545.90	
Congressional relief, Act No. 1406.....	44,600.00		
School building funds, Act No. 1275....	36,500.00		
General provincial purposes, Act No. 1527	113,380.00		
Insular payment lieu land tax, Act No. 1475	6,926.04	9,234.72	
Relief for municipality of Mabitac, Act No. 1527	321.87		
Cancellation of loans, Act No. 1361....	2,000.00		
Baguio-Trinidad road appropriation....	1,308.35		
General provincial purposes, Act No. 1306	346.15		
Relief for municipality of Hagonoy, Act No. 1527		8,938.23	
Reimbursement municipality of Borongan, Act No. 1478		493.95	
Loans to provinces	246,000.00		
Repayment of loans by municipalities.....	34,325.85		
Public contributions school building fund, Act No. 1275	42,611.79		

(a) = Philippine currency; (b) = Mexican and Spanish-Filipino currency.

SUMMARY OF PROVINCIAL FISCAL AFFAIRS, ETC.—Continued.

Item.	Provincial.	Municipal.	Provincial.
CREDITS—Continued.	(a)	(a)	(b)
Miscellaneous receipts—Continued.			
Public contributions Tarlac, dike fund.....	2,252.75	.....	.....
Sale of rice, Congressional relief	5,931.18	.....	.....
Sale of galvanized iron, Congressional relief	221.29	.....	.....
To expenditures—			
Provincial funds, general purposes, refund cost tax sales	1,083.17	.....	.....
Tabaco-Ligao road fund, roads and bridges, refund permanent equipment	312.00	.....	.....
Congressional relief fund, general purposes, refund permanent equipment	101.00	.....	.....
Transfer from rancherias fund .....	.....	32.00	.....
Transfer from township and settlement fund .....	.....	10,856.58	.....
Exchanges of currency	53,121.13	.....	47,010.02
Total miscellaneous receipts.....	1,473,418.93	1,132,101.38	47,010.02
Total credits	6,013,894.37	5,715,760.10	74,776.15

DEBITS.

Expenditures:

PROVINCIAL FUNDS.

General purposes—

Salaries of provincial officials.....	586,929.57	.....	.....
Salaries of provincial employees	803,976.40	.....	.....
Repairs and construction of buildings..	209,700.42	.....	.....
Traveling expenses and per diems.....	171,834.93	.....	.....
Rentals for buildings	27,560.91	.....	.....
Office supplies	53,496.11	.....	.....
Permanent equipment	111,993.24	.....	.....
Clerk of court fees.....	139,324.28	.....	.....
Sheriff's fees	26,401.52	.....	.....
Feeding prisoners	142,270.09	.....	.....
Premiums on bonds	25,530.39	.....	.....
Purchase of land	8,343.00	.....	.....
Cost tax sales .....	.....	.....	.....
Postage, mail and telegrams.....	46,255.46	.....	.....
Miscellaneous	186,097.67	.....	181.65

Roads and bridges—

Labor and material	506,484.72	.....	.....
Permanent equipment	60,630.46	.....	.....
Purchase of land	125.00	.....	.....

Schools—

Salaries	87,014.74	.....	.....
Repairs and construction of buildings..	19,536.34	.....	.....
Rentals for buildings	27,476.45	.....	.....
Office supplies	1,088.36	.....	.....
Permanent equipment	14,946.77	.....	.....
Purchase of land	5,830.39	.....	.....
Miscellaneous	17,983.79	.....	.....

CONGRESSIONAL RELIEF FUNDS.

General purposes—

Repairs and construction of buildings..	5,236.40	.....	.....
Postage, mail and telegrams.....	27.92	.....	.....
Miscellaneous	266.78

Roads and bridges—Labor and material.....

Permanent equipment	664.42
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Schools—

Repairs and construction of buildings..	5,428.32
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(a) = Philippine currency; (b) = Mexican and Spanish-Filipino currency.

SUMMARY OF PROVINCIAL FISCAL AFFAIRS, ETC.—Continued.

Item.	Provincial.	Municipal.	Provincial.
DEBITS—Continued.	(a)	(a)	(b)
Expenditures—Continued.			
CONGRESSIONAL RELIEF FUND, ACT NO. 1406.			
General purposes—			
Repairs and construction of buildings..	1,661.37	.....	.....
Permanent equipment	19.98	.....	.....
Miscellaneous	7,805.35	.....	.....
Roads and bridges—Labor and material.....	747.17	.....	.....
TARLAC DIKE FUND, ACT NO. 1406.			
Roads and bridges—			
Labor and material	20,401.84	.....	.....
Permanent equipment	4,702.27	.....	.....
BAY-SAN PABLO ROAD FUND, ACT NO. 1617.			
Roads and bridges—			
Labor and material	1,446.82	.....	.....
Permanent equipment	829.44	.....	.....
SCHOOL BUILDING FUND, ACT NO. 1275.			
Schools—			
Repairs and construction of buildings..	218,966.24	.....	.....
Office supplies	14.80	.....	.....
Permanent equipment	354.04	.....	.....
Purchase of land	3,895.00	.....	.....
Miscellaneous	10,326.54	.....	.....
TABACO-LIGAO ROAD FUND, ACT NO. 1260.			
Roads and bridges—Labor and material.....	997.62	.....	.....
SPECIAL ROAD FUND, ACT NO. 1478.			
Roads and bridges—Labor and material.....	4,781.47	.....	.....
SCHOOL FUND, ACT NO. 1603.			
Schools—			
Repairs and construction of buildings..	11,824.76	.....	.....
Permanent equipment	26.13	.....	.....
Miscellaneous	61.53	.....	.....
SCHOOL BUILDING FUND, ACT NO. 1554.			
Schools—			
Repairs and construction of buildings..	19,833.57	.....	.....
Permanent equipment	166.43	.....	.....
NON-CHRISTIAN INHABITANTS FUND.			
General purposes—			
Salaries of employees	66.72	.....	.....
Miscellaneous	192.65	.....	.....
Schools—			
Salaries of employees	265.00	.....	.....
Repairs and construction of buildings..	61.50	.....	.....
Miscellaneous	814.24	.....	.....
TOWNSHIP AND SETTLEMENT FUND.			
General purposes—			
Salaries of employees	1,984.00	.....	.....
Repairs and construction of buildings..	176.57	.....	.....
Miscellaneous	48.95	.....	.....
Roads and bridges—Labor and material.....	2,325.00	.....	.....
Schools—Salaries of employees	244.00	.....	.....
ROAD AND BRIDGE AND PUBLIC WORK FUND, ACT NO. 1396.			
General purposes—			
Repairs and construction of buildings..	20,551.71	.....	.....
Roads and bridges—			
Labor and material	12,321.44	.....	.....
Permanent equipment .....	.45	.....	.....

(a) = Philippine currency ; (b) = Mexican and Spanish-Filipino currency.

SUMMARY OF PROVINCIAL FISCAL AFFAIRS, ETC.—Continued.

Item.	Provincial.	Municipal.	Provincial.
DEBITS—Continued.	(a)	(a)	(b)
ROAD AND BRIDGE AND PUBLIC WORK FUND, ACT NO. 1396—continued.			
Expenditures—Continued.			
Schools—			
Repairs and construction of buildings..	468.90		
PROVINCIAL BUILDING FUND, ACT NO. 1416.			
General purposes—			
Repairs and construction of buildings..	15,185.56		
Permanent equipment	93.59		
SCHOOL ASSISTANCE FUND, ACT NO. 797.			
Schools—Salaries of employees	1,320.24		
SPECIAL PROVINCIAL BUILDING FUND.			
General purposes—			
Repairs and construction of buildings..	5,057.26		
VILLASVERDE TRAIL FUND.			
Roads and bridges—Labor and material....	2,610.63		
PROVINCIAL LAUNCH FUND, ACT NO. 1478.			
General purposes—Permanent equipment....	1,516.42		
INDUSTRIAL AND AGRICULTURAL SCHOOL FUND, ACT NO. 1361.			
Schools—			
Repairs and construction of buildings..	73.46		
CONGRESSIONAL RELIEF FUND, GANDARA VALLEY.			
Schools—			
Repairs and construction of buildings..	1,790.13		
Total expenditures	3,703,415.03		181.65
Miscellaneous charge:			
Payments to municipalities		5,466,292.32	
Payments to townships.....		87,966.63	
Allowances under section 42, Act No. 1402..	440.57	56.20	
Loans to municipalities	32,500.00		
Repayments of loans to Insular Govern- ment	88,229.86		
Payment to municipality, for cancellation loans	2,000.00		
Payment to municipality from Congressional relief fund	7,900.00		
Transfer to township and settlement fund....	10,856.58		
Exchanges of currency	36,157.03		69,057.62
Transfer to municipal fund from rancherias fund	32.00		
Payment to township from township and settlement fund	800.00		
Allowance for losses, Act No. 1608.....	948.74		154.26
Advances to customs officers (Moro).....	81,263.23		
Advances to customs officers arrastre plant (Moro)	1,500.00		
By revenue, joint provincial municipal—			
Stamps previous years	40.82	40.83	
Refund unexpended balance appropriation Act No. 1306	1.60		
Total miscellaneous debits.....	262,670.43	5,554,355.98	69,211.88
Balances forward to fiscal year 1908.....	2,047,808.91	161,404.12	5,382.62
Total	6,013,894.37	5,715,760.10	74,776.15

(a) = Philippine currency; (b) = Mexican and Spanish-Filipino currency.

SUMMARY OF MUNICIPAL FISCAL AFFAIRS FOR THE YEAR ENDED DECEMBER 31, 1906.¹

[NOTE.—Under existing law the fiscal year of the municipalities ends December 31 of each year.]

Item.	General fund.	School fund.	Cemetery fund.
CREDITS.			
Balance January 1, 1906.....	<u>₱606,047.02</u>	<u>₱447,550.96</u>	.....
Revenues:			
Internal Revenue—			
Refund from Insular Treasurer, Act No. 1189	733,213.21	361,808.00	.....
Cedulas, Act No. 1189	823,888.32	.....	.....
Licenses, Act No. 1189.....	233,601.78	.....	.....
Opium certificates, Act No. 1461.....	30,313.00	.....	.....
Joint provincial and municipal—			
Cart	32,565.14	.....	.....
Land, 1905 and previous years.....	224,693.76	256,746.89	.....
Industrial tax	383.63	.....	.....
Municipal—			
Fisheries	129,211.77	.....	.....
Cattle registration.....	251,390.46	.....	.....
Rents, profits, and privileges.....	652,682.09	.....	.....
Licenses	349,071.89	.....	.....
Fines	219,572.84	.....	.....
Sales of strays	32,319.16	.....	.....
Miscellaneous	12,325.71	6,274.81	.....
Cemetery .....	.....	.....	₱10,899.36
Property tax	15,775.08	.....	.....
Cedulas, Act No. 83.....	7,105.97	.....	.....
Cedulas, Act No. 1397.....	546.00	.....	.....
Stamp tax (Spanish).....	13.69	.....	.....
Forestry, 1904	955.57	.....	.....
Franchise tax, Act No. 1111.....	219.65	.....	.....
Franchise tax, Act No. 1112.....	1,820.55	.....	.....
Building permit (Moro).....	3.00	.....	.....
Latrine (Moro)	1,091.04	.....	.....
Frontage (Moro)	2,063.57	.....	.....
Street cleaning (Moro).....	582.10	.....	.....
Total revenues	<u>3,755,408.98</u>	<u>624,829.70</u>	<u>10,899.36</u>
Miscellaneous receipts:			
Insular payment in lieu land of tax, Act No. 1455	576,078.85	690,757.56	.....
Insular payment in lieu of land tax, Act No. 1475	8,453.61	8,453.63	.....
Loans from province	10,574.00	8,800.00	.....
Transfers	1,427.47	116,385.86	515.00
Special appropriation, Act No. 1527.....	12,374.66	.....	.....
Police aid fund, Act No. 681.....	986.00	.....	.....
Public contributions Tarlac dike	450.80	.....	.....
Allotment township and settlement fund.....	800.00	.....	.....
School assistance fund, Act No. 797.....	.....	1,697.81	.....
Insular aid to schools, resolution Commission, January 16, 1906.....	.....	13,877.68	.....
Received from Insular Government, Act No. 1416 .....	.....	250.00	.....
Total miscellaneous receipts	<u>611,145.39</u>	<u>840,222.54</u>	<u>515.00</u>
Total	<u>4,972,601.39</u>	<u>1,912,603.20</u>	<u>11,414.36</u>

¹ Exclusive of the city of Manila, elsewhere reported.

SUMMARY OF MUNICIPAL FISCAL AFFAIRS, ETC.—Continued.

Item.	General fund.	School fund.	Cemetery fund.
DEBITS.			
Expenditures:			
Salaries of officials	P884,207.70	.....	.....
Salaries of employees	719,340.60	P845,446.11	.....
Salaries and maintenance of police.....	1,035,844.59	.....	.....
Furniture, office supplies, etc.....	202,495.74	27,982.08	.....
Rent	41,292.89	.....	.....
Construction, repairs, and improvements.....	461,789.63	151,101.20	.....
Street lighting	62,359.10	.....	.....
Miscellaneous	320,323.18	52,550.68	.....
Cemetery .....	.....	.....	P609.30
Construction, repairs, and improvements, Act No. 1527.....	3,756.23	.....	.....
School assistance fund, Act No. 797.....	.....	1,552.33	.....
Total expenditures	<u>3,731,409.66</u>	<u>1,078,632.40</u>	<u>609.30</u>
Miscellaneous charges:			
Repayment of loans to province.....	26,358.35	11,344.20	.....
Transfers	116,900.86	1,427.47	.....
Payment to province, Act No. 1275.....	4,500.00	15,000.00	.....
Payment to province, Tarlac dike.....	1,000.00	.....	.....
Losses, section 41, Act No. 1402.....	2,024.81	642.89	.....
Losses, section 42, Act No. 1402.....	90.50	.....	.....
Total miscellaneous charges	<u>150,874.52</u>	<u>28,414.56</u>	.....
Balance December 31, 1906.....	<u>1,090,317.21</u>	<u>805,556.24</u>	<u>10,805.06</u>
Total	<u>4,972,601.39</u>	<u>1,912,603.20</u>	<u>11,414.36</u>

Respectfully submitted.



Acting Auditor.

The SECRETARY OF WAR.

The GOVERNOR-GENERAL OF THE PHILIPPINE ISLANDS.

The MEMBERS OF THE PHILIPPINE LEGISLATURE.



